REPORTS

ON THE

ADMINISTRATION

OF THE

ABKARI DEPARTMENT

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN,

FOR THE

REVENUE YEAR 1901-1902.

Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.
1903.

Digitized with financial assistance from the
Government of Maharashtra
on 11 July, 2017

No. 7133 of 1902.

From

THE HONOURABLE MR. J. POLLEN, I. C. S., LL.D.,
Commissioner of Customs, Salt, Opium and A'bkári,
Bombay;

To

W. T. MORISON, ESQUIRE, I. C. S.,
Secretary to Government,
Revenue Department, Bombay.

Bombay, 27th December 1902.

SIR,

INTRODUCTION.

I have the honour to submit the following report on the Administration of the Abkári Department of the Bombay Presidency, exclusive of Sind and Aden, for the revenue year 1901-1902, ending 31st July 1902.

Changes in the personnel.

2. I was in charge of the Department from the 1st August 1901 to the 31st May 1902, when, handing over charge to Mr. E. Lawrence, I. C. S., I proceeded to England to attend the Coronation of His Majesty the King-Emperor, in political charge of the representative Guests of the Crown. Mr. Lawrence remained in charge of the Department till the end of the year.

I.—SANCTIONED STRENGTH OF ESTABLISHMENT.

Sanctioned strength of the Establishment.

3. The sanctioned strength of the Establishment was increased during the year under report by the marginally noted Establishment sanctioned by Government Resolution, No. 6792, dated the 28th September 1901, in connection with the working of the new Hemp Drugs Act. Besides this increase an Inspector on Rs. 100 and the marginally noted peons were entertained at Mr. K. A. Ghaswala's Rum Distillery at Mundhwa, near Poona, the cost being borne by Mr. Ghaswala.

District Staff.

1 Supervising Inspector at Rs. 200.
1 Do. do. ,, 100.
4 Range Sub-Inspectors at Rs. 30 each.
2 Clerks at Rs. 25 each.
2 Náiks at ,, 12 ,,
6 Peons at ,, 9 ,,
8 Peons at ,, 8 ,,
100 Peons (two-monthly) at Rs. 7 each.

Warehouse Staff.

1 Inspector at Rs. 75.
6 Inspectors at ,, 60 each.
7 Náiks at Rs. 12 each.
14 Peons at ,, 9 ,,
9 Peons at ,, 8 ,,

Menial Staff at the Rum Distillery.

1 Naik on Rs. 12.
4 Sepoys at Rs. 10 each.

II.—SOURCES OF REVENUE AND KINDS OF LIQUOR USED.

SOURCES OF REVENUE AND KINDS OF LIQUOR USED.

4. The principal sources of the A'bkári revenue of this Presidency are—

(*a*) the manufacture and sale of country liquor, which term is, for present purposes, to be understood as exclusive of malt liquors brewed in India, and the special descriptions of liquors referred to under clause (*b*) below;

(*b*) the manufacture and sale of malt liquors and of certain special descriptions of country liquors excised at rates leviable under the Indian Tariff Act, on liquors imported from foreign countries;

(*c*) the sale of foreign liquors;

(*d*) the manufacture and sale of intoxicating drugs other than opium or preparations of opium.

Kinds of Country Liquor.

5. The country liquor taxed and consumed is of two kinds, *viz.*—

(1) Distilled spirit, and

(2) Toddy, or the sap of the palm tree.

SOURCES OF REVENUE AND KINDS OF LIQUOR USED.

COUNTRY SPIRIT. Use of different descriptions how distributed.

6. The greater part of the country spirit consumed in the Presidency is made from the dried flowers of the mahuwa or mhowra tree (*Bassia latifolia*), which is common in some of the districts and Native States in Gujarát, in the western portion of the districts of Khándesh and Násik, and in the inland tálukas of the Thána and Kolába Districts. Large quantities of mhowra flowers are also imported from the Central Provinces. There is no restriction placed on the import, export, transport, possession and sale of mhowra flowers, except in the district of Thána and three tálukas (Panvel, Karjat and Pen) of the Kolába District, where certain restrictions have been imposed under Bombay Act III of 1892 since 23rd March 1893.

In the Town and Island of Bombay and in the tálukas of Sálsette and Bassein of the district of Thána, both mhowra spirit and spirit distilled from toddy are sold. Throughout the Ratnágiri District and in the Coast tálukas of Kánara, where toddy spirit is principally sold, the sale of mhowra spirit is permitted only at such shops as the Collector may specify. The drawing and transporting of toddy to licensed distilleries for the manufacture of spirit are subject to the same restrictions as those imposed on toddy intended for consumption in the raw state.

Spirit distilled from molasses (jagri) was to a small extent used in the Poona, Sátára, Belgaum and Dhárwár Districts during the year under report. In recent years, however, mhowra spirit has been, in a great measure, displacing jagri spirit in these and other districts of the Southern Marátha Country.

III.—SYSTEMS OF ADMINISTRATION.

SYSTEMS OF ADMINISTRATION.

Description of systems discontinued and Report curtailed.

7. In conformity with the orders of the Government of India contained in their Resolutions noted in the margin, a description of the various systems under which the excise is administered in this Presidency has been omitted from this Report, and short notes showing the corrections and alterations necessary to make the chapters of the Government of India Memoranda on "Intoxicating Liquors" and "Hemp Drugs" relating to this Presidency, correct with reference to the facts and figures of the year under report have been attached as Appendices. Last year certain changes were made in the Report with a view to its curtailment, as directed in Government of India letter No. 2450-Ex., Separate Revenue, dated the 7th May 1901. In this Report and in the Imperial forms attached hereto a further curtailment has been effected agreeably to Government Resolutions Nos. 5019 and 5022, both dated the 21st July 1902.

Government of India Resolution No. 2096-Ex., dated 14th June 1898, Finance and Commerce Department.
Ditto No. 4208-Ex., dated 10th August 1901 ditto.

Changes during the year.

8. The systems under which country spirit farms were managed during the year under report were the same as in the previous year. The systems for realizing the revenue from toddy were also the same as in the previous year. There was no change in the rates of tree-tax throughout the Presidency. The rates of still-head duty and maxima selling prices also remained the same except in the Ratnagiri District and the Coast tálukas of the Kánara District, where the rates of still-head duty on mhowra spirit and the maxima selling prices of mhowra and toddy spirits were increased from 1st April 1902 by annas four per gallon of 25° U. P., for reasons set forth in the correspondence ending with Government Resolution No. 1543, dated the 5th March 1902. The various rates of still-head duty and tree-tax, and the maxima selling prices of country spirit and toddy, in force at the end of the year under report, are given in Appendix A.

Abkari Map.

9. The map appended to the report is intended to illustrate the distribution of the various country spirit revenue systems, and the extent to which they respectively applied at the end of the year under report. It includes Native States in which either the Abkári revenues have been leased to the British Government, or the Abkári system is managed in accordance with agreements passed by, or arrangements made with, the Chiefs.

HEMP DRUGS ARRANGEMENTS.

10. Consequent on the passing of the Bombay A'bkári Act Amendment Act V of 1901 (Hemp Drugs Act), the following changes were introduced in the year under report in the Hemp Drugs arrangements in this Presidency :—

Changes introduced.

(*a*) The cultivation of hemp is restricted to certain villages in the Khánápur Táluka of the Sátára District and the Nevása, Ahmednagar, Ráhuri and Kopergaon Tálukas of the Ahmednagar District.

Cultivation restricted.

(*b*) The drugs manufactured in these tálukas are stored in the Central and Bonded Warehouses established at the following places :—

Central and Bonded Warehouses for storage of intoxicating drugs.

(1) Ahmednagar City,
(2) Belapur, in the Ráhuri Táluka, } of the Ahmednagar District.
(3) Nevása, in the Nevása Táluka, }
(4) Vita, in the Khánápur Táluka of the Sátára District.

(*c*) Bonded warehouses were directed to be established at the following places :—

(1) Bombay City.
(2) Jalgaon, in the Khándesh District.
(3) Surat City.

These bonded warehouses are primarily intended for the storage of drugs imported from other provinces under a system of permits; but drugs stored in central warehouses near places of manufacture in the Bombay Presidency are also permitted to be transferred under bond to bonded warehouses.

Rates of Duty.

(*d*) Duty at the following rates is levied on all intoxicating drugs issued from the aforesaid warehouses, or imported from other provinces noted in the margin :—

Gánja from Central Provinces, Charas from the Punjáb, Bhang from the Punjáb and the United Provinces.

On Bháng, at annas 8 per seer of 80 tolás.
On Charas, at Rs. 2 per seer „
On Ganja, at Rs. 4 per seer „

Separation of wholesale from retail vend.

(*e*) The wholesale business is separated from the retail vend. The licenses for the wholesale vend are issued to persons approved by the Collector and the Commissioner on payment of a fixed annual fee of Rs. 15 each. The privilege of retail vend in each shop separately is sold by public auction, no objection being taken to one person bidding for several shops.

Maxima quantities allowed for transport, sale or possession.

(*f*) The maxima quantities of intoxicating drugs which may be transported without a permit from one place to another within the Presidency, or sold by a retail vendor to one and the same person in the aggregate on any one day are limited to—

Five tolás	... In the case of Gánja and Charas or any preparation or admixture thereof; and
One-fourth Indian seer, or 20 tolás	... In the case of Bháng or any preparation or admixture thereof.

The cultivation of hemp in the Sátára and Ahmednagar Districts and the manufacture, import, export, transport of intoxicating drugs and their storage in the central and bonded warehouses are regulated by Rules framed by the Commissioner of A'bkári under Section 35 (*f*) of the Bombay A'bkári Act as amended by Act V of 1901. The framing of these Rules and the settlement of the other details in connection with introduction of the New Hemp Drugs arrangements have thrown a considerable amount of work on this office and in order to acquire the required local knowledge, the Commissioner had to visit Ahmednagar and the neighbouring villages thrice and judge for himself what the local needs really were.

Results of the working of the New Hemp Drugs Act.

11. The subjoined table shows the results of the working of the New Hemp Drugs arrangements in the year under report in the Sátára and Ahmednagar Districts :—

HEMP DRUGS ARRANGEMENTS.

Area cultivated and drugs produced.

Name of Táluka in which cultivation permitted.	Cultivation of Gánja. No. of villages in which permitted.	Gánja. Area cultivated.	Bháng. No. of villages in which permitted.	Bháng. Area cultivated.	Intoxicating Drugs produced and lodged in the Warehouses. Gánja. Produced during the year.	Gánja. Stocks of the previous year deposited by cultivators.	Bháng. Produced during the year.	Bháng. Stocks of the previous year deposited by cultivators.	Issued from the Warehouses during the year on payment of duty. Gánja.	Bháng.
		A. g.		A. g.	M. s.	M. s.	M. s.	M. s.	M. s.	M. s.
Ahmednagar, in the Ahmednagar District ...	13	43 34	1	3 0	348 30	929 18	2 11	10 35	425 14	11 14
Ráhuri do. ...	12		1			1,156 15		...		
Nevása do. ...	26	Nil.	1	Nil.	Nil.	359 11	...	...		
Kháná̀pur, in the Sátára District.	13	78 26	Nil.	Nil.	852 11	1,146 32	...	...	155 24	...
Total ...	64	122 20	3	3 0	701 1	3,591 31	2 11	10 35	580 38	11 14

Out of the total issues of 580 maunds 38 seers of Ganja and 11 maunds 14 seers of Bháng from the warehouses, only 3 maunds and 20 seers of Gánja and 30 seers of Bháng were removed for supply to Native States, and this clearly shows that the State Contractors had overstocked their godowns in anticipation of the enhanced taxation. It will also be seen from the foregoing table that although cultivation of Gánja was permitted in 26 villages in the Nevása Táluka the drug was not cultivated there at all, whereas in the Kháná̀pur Táluka of the Sátára District, the yield was not proportionate to the area under cultivation, firstly because the cultivators were not keen on cultivating the drug under the new system especially on account of the imposition of high quantitative duties, and secondly because there was no timely rain and consequently the plants withered.

Of the warehouses mentioned in paragraph 10 above the one at Nevása was closed from the 1st November 1902, because hemp was not cultivated in that táluka, and the warehouse at Jalgaon was not opened because no need for it arose. The business at the Surat warehouse was very limited, the drugs deposited there during the year under report having amounted to only 2 maunds Ganja and 6 maunds 33 seers and 72 tolas Bháng. This warehouse has therefore been placed in charge of the City Abkári Sub-Inspector and the appointment of the Inspector sanctioned therefor has been utilized in the Belgaum District, *vide* Government Resolution No. 3112, dated the 11th September 1902, Financial Department.

The fees realized for retail vend shops and the amount of quantitative duties levied on the intoxicating drugs produced in and imported into this Presidency have been noticed in paragraph 23 of this report.

FINANCIAL RESULTS.

IV.—Financial Results of the Year's Administration.

Revenue. Realization from all sources.

12. The total realizations of the year under report are contrasted in the following table with those of each of the previous four years :—

Heads of Revenue.	Realizations in 1897-98.	Realizations in 1898-99.	Realizations in 1899-1900.	Realizations in 1900-1901.	Realizations in 1901-1902.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country Liquor	85,43,271	84,22,769	(a)77,32,507	(a)77,27,976	80,71,871
2. Imported foreign liquors and country liquors excised at tariff rates	1,40,255	1,46,579	1,47,312	1,58,343	1,75,003
3. Intoxicating Drugs	2,28,053	1,83,241	2,05,539	1,98,776	2,19,096
4. Miscellaneous	1,36,720	1,45,266	1,44,324	1,38,851	1,44,033
Total ...	90,48,299	88,97,855	82,29,682	82,23,946	86,10,003

(a) The figures of country liquor revenue shown in last year's report against 1899-1900 and 1900-1901 have been altered from Rs. 77,54,329 and Rs. 81,53,277 to Rs. 77,32,507 and Rs. 77,27,976, respectively, in this report owing (1) to the settlement of accounts of the Belgaum Country Spirit Farm in the manner directed in Government Resolution No. 3974-90—Confl. of 12th June 1902 and (2) to remissions amounting to Rs. 4,06,549 sanctioned by Government Resolution No. 489-6—Confl., dated the 21st January 1902, for the year ended on 31st July 1901.

The total realizations during the year under report were more by Rs. 3,86,057 than in the previous year.

13. The bulk of the ábkári revenue of this Presidency is derived from country liquor. Details of this and of other ábkári receipts are given in the attached Imperial Form No. 1. From this it will be seen that the revenue from country spirit increased by Rs. 3,60,804, whereas that from "Toddy" decreased by Rs. 16,909.

Revenue from Country Liquor.

14. The receipts under "Still-head duty" increased during the year under report by Rs. 4,39,877, while the deficiency in the minimum guarantee made good, or to be made good by farmers, amounted to Rs. 78,374 against Rs. 2,99,928 in the previous year. The increase in the "Still-head duty" receipts occurred chiefly in Thána (Rs. 2,05,814), Bombay (Rs. 1,31,648), Kolába (Rs. 96,856) and Poona (Rs. 69,261). The increase in the Kolába district was due to the removal of a larger quantity of liquor from the distilleries at Uran by the new farmers of that district. This, it may be remembered, is what generally happens in the first year of the contract term. The increases in other districts were the result of improvement in the general economic condition of the people, consequent on a more seasonable and satisfactory rain-fall than in the previous year. The figures are more fully explained further on in this report.

Still-head Duty Receipts.

Details of the minimum revenue guaranteed for each of the districts in the Bombay Presidency during the year under report are given in Appendix A.

Details of minimum guarantees shown in Statement.

15. The only district exhibiting marked decrease (Rs. 60,075), in the receipts under still-head duty is Surat. This is due to the kharif and rabi seasons not having proved very favourable and to the fact that great injury was done by rats to standing crops.

16. The revenue from "License fees for sale of spirits" (realized only in the Town and Island of Bombay) rose by Rs. 1,43,314 in consequence of (1) higher prices realized at the sale of non-privileged licenses sold by public auction and (2) heavier fee collections on re-assessment of privileged licenses.

Revenue from License Fees for sale of Spirits.

17. The collections on account of tree-tax on trees tapped for toddy for distillation decreased by Rs. 10,905. Nine-tenths of this decrease occurred in the Ratnágiri district owing to decrease in the number of trees tapped for toddy for distillation during the year under report. The revenue under this head is collected in the Ratnágiri district and the coast tálukas of the Kánara district only. As in the previous year, no mhowra spirit was consumed in the Ratnágiri district.

Revenue from Tree-tax in Ratnágiri and Kánara.

18. The combined revenue from "Tree-tax on trees tapped for sale of toddy and its distillation" comes wholly from the Town and Island of Bombay and amounted to Rs. 1,61,436 in the year under report as against Rs. 1,58,401 in the previous year. The increase of Rs. 3,035 is due to a larger consumption of toddy in Bombay for reasons given in paragraph 14 above.

Bombay.

19. The collections from "Tree-tax on trees tapped for extraction of toddy for consumption" increased by Rs. 10,043. The increase was chiefly in Surat (Rs. 21,441) and Sholápur (Rs. 8,026), and is attributed to the fact that more trees were tapped during the year under report on account of increased demand for toddy. The districts showing decreases are principally Thána (Rs. 6,789) and Bijápur (Rs. 4,388). These are due to decrease in number of trees tapped in the year consequent on the effects of famine.

Revenue from Raw Toddy.

Under "License fees for sale of toddy" there was a net decrease of Rs. 19,571. This decrease was chiefly due to falling off in competition for shops at auction sales in Dhárwár district.

20. The deficiency in the minimum guaranteed revenue made good by farmers of the Násik and the above-ghát tálukas of the Kánara district (where this system obtains) on account of tree-tax was Rs. 2,026 against Rs. 2,220 in the previous year, showing a decrease of Rs. 194.

Deficiency in minimum guarantee for Toddy farms.

FINANCIAL RESULTS.

REVENUE.

Revenue from Foreign liquor and Indian manufactured liquors excised at tariff rates.

21. The revenue from imported foreign liquor and from Indian manufactured liquors excised at tariff rates rose by Rs. 16,660, due almost entirely to a larger quantity of malt liquor having been issued to the Military Department from the Dapuri Brewery, Poona, for consumption outside that district during the year under report.

Establishment of a Rum Distillery at Mundhwa near Poona.

22. Government in Resolution No. 7213, dated the 12th October 1901, sanctioned the issue of a license to Mr. K. A. Ghásválla, the proprietor of the "Deccan Sugar Works" at Mundhwa near Poona, to manufacture rum at the distillery attached to his sugar factory, on condition (1) that the rum so manufactured should before being issued from the distillery pay duty at the Sea Customs tariff rate in force for the time being, (2) that it should be of strength not less than 15° U.P. and (3) that it should be sold wholesale to foreign liquor shop-keepers and others in the mofussil and also in the city of Bombay. In addition to this, Mr. Ghásválla was permitted to hold two foreign liquor licenses in Bombay for the retail sale of his rum, one on payment of Rs. 800 and the other Rs. 550 per annum; but neither shop was opened during the year under report. One of them was, however, opened only recently on the 14th of November 1902.

Some additions and alterations to the distillery premises were made about the middle of March last and the license was issued with effect from the 1st of April 1902. No rum was, however, issued from the distillery till the 31st July last, and it is not therefore yet possible to say what effect the concessions described above which Government were pleased to make to Mr. Ghásválla may have in encouraging the local production of refined sugar. Since the closing of the year 6,650 gallons were issued from the distillery for supply to the Military Department and 100 gallons for supply to Mr. Ghásválla's shop in Bombay.

Revenue from Intoxicating Drugs.

23. The revenue from intoxicating drugs amounted in the year under report to Rs. 2,19,096 as compared with Rs. 1,98,776 in the previous year—an increase of Rs. 20,320. This is fairly satisfactory, seeing that the year under report was the first year of the new system and that the increase of revenue is altogether a matter subordinate to the restriction and regulation of the sale of these drugs. The revenue consisted of (*a*) License fees for the privilege of sale—Rs. 1,03,255, as against Rs. 1,94,898 in 1900-1901; and (*b*) Quantitative duty on the drugs issued from the warehouses and on the stocks surrendered by the licensees of the previous year on the 1st August 1901—Rs. 1,15,841, as against Rs. 3,878 in 1900-1901. The increase is chiefly under duty on drugs and is due to the imposition of high quantitative duties, owing to which competition for shops in all the districts was slacker than in the previous year, and consequently the sale of such drugs was curtailed and the revenue from license fees fell off. More satisfactory results will be obtained as the dealers in the drug understand better the policy of the new system and the proper needs of the public, and when the large quantities of the drugs stored by some of the Native States in anticipation of enhanced taxation have become exhausted.

EXPENDITURE.

24. As explained in the reports for previous years, I am unable to furnish an account of the actual expenditure incurred in connection with the administration of the Abkári Department proper. The expenditure of the A'bkári and Opium Departments is classed together under the major head "Excise," and, as a general rule, the same establishments have done preventive duties for both departments. Details of the expenditure debited to "Excise" in each district according to the statements furnished to me monthly by the Accountant General are given in Imperial Form No. 2 appended. The total expenditure (exclusive of refunds and drawbacks) for the year under report was Rs. 4,24,906 against Rs. 3,25,867 in the preceding year, the increase occurring principally under the head "Establishment."

25. The expenditure shown in Imperial Form No. 2 appended is exclusive of (1) the cost of the Police establishment employed on A'bkári and Opium duties; (2) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses; and (3) compensation to Native States whose ábkári rights have been leased or acquired. These amount to Rs. 90,384, Rs. 1,43,750 and Rs. 2,64,146, respectively.

V.—Statistics and Explanatory Remarks.

Incidence of Taxation.

26. Appendix B shows (1) the consumption of country spirit, (2) the rate of consumption per head of population, (3) the total ábkári revenue and (4) the incidence of taxation per head of population in each district of the Presidency during the year under report, contrasted with the average consumption of liquor and incidence of taxation for the preceding five years.

Consumption of Country Spirit.

27. The total sales of country spirit were more by 73,793 gallons of 25° U.P. than in the previous year, but less by 63,641 gallons than the average sales for the preceding five years. The districts showing noticeable increases in the year under report compared with the previous year are Bombay (45,596 gallons), Thána (17,559 gallons), Poona (15,998 gallons) and Khándesh (11,536 gallons). The increases in these districts are due to the same causes as those assigned in paragraph 14 above for the improvement in still-head duty receipts.

28. The district showing marked decreases are Násik (8,435 gallons), Panch Maháls (7,810 gallons) and Broach (7,132 gallons). The causes for these decreases are the poverty and destitution caused by the prevalence of plague and famine continuously for the last five years.

Rate of consumption.

29. During the year under report the rate of consumption of country liquor per head of population according to the census returns of 1901 was 7·1 drams, compared with 7·3 drams—the average for the previous five years. The rate was highest in Bombay, where for the year under report it amounted to 40·6 drams contrasted with the average of 38·9 drams for the preceding five years. It was lowest in Kaira, being 0·6 drams against 0·8 drams. In Thána and Surat it was 23·1 drams and 18·8 drams, respectively, against 22·7 drams and 21·2 drams. In the remaining districts it varied from 11·3 drams in Kolába to 0·7 drams in Bijápur, compared with the average rates of 10·9 drams and 1 dram, respectively. These decreases are by no means to be deplored from a temperance point of view.

Incidence of Taxation.

30. The average incidence of ábkári taxation per head of population for the year under report was the same as the average for the preceding five years, namely, 8 annas and 10 pies. As usual, the incidence of taxation per head of population was highest in Bombay, being Rs. 3-14-2 for the year under report, compared with Rs. 3-8-0, the average for the previous five years. It was again in the year under report lowest in Kaira, namely, 7 pies against the average of 10 pies for the previous five years. In Surat and Thána it was Rs. 1-8-6 and Rs. 1-5-1, respectively, compared with the average of Rs. 1-11-2 and Rs. 1-4-2. In the remaining districts the incidence ranged from Re. 0-9-10 in Poona to Re. 0-1-2 in Sátára, being the same, as regards these two districts, as the averages for the preceding five years.

Issues of liquor from distilleries.

31. The statistics furnished in columns 12 to 15 of Imperial Form No. 4 appended represent the quantities of country spirit issued from the distilleries for sale from the shops both in British districts and in the villages of the Native States, the ábkári of which has been leased to the British Government.

32. The provisions of the Mhowra Flowers Act which apply only to the Thána and Kolába districts, are well understood by the people. The period of mhowra vacation allowed by Section 18-A of the Act was extended to the 15th May 1902 by Government Notification No. 2032, dated the 26th March 1902, on account of the lateness of the crop. The number of prosecutions under the Mhowra Flowers Act in the Thána district rose from 27 in 1900-1901 to 74 in 1901-1902. In Kolába, the number of cases decreased from 16 in 1900-1901 to 11 in the year under report.

Contemplated extension of the Mhowra Flowers Act to other Districts.

33. The question of extending the Mhowra Flowers Act to the Bulsár and Párdi divisions of the Surat district and to the Broach and Násik districts is already before Government.

Toddy Spirit.

34. During the year under report toddy spirit was manufactured only in Bombay, Ratnágiri and Kánara, and the outturn exceeded that of the previous year by 9,163 gallons, 8,140 gallons and 2,868 gallons, respectively. The fluctuations in the manufacture of spirit generally depend upon the quantity of

STATISTICS AND EXPLANATORY REMARKS.

TODDY SPIRIT.

spirit in stock at the distilleries at the close of the year as well as on the demand for toddy spirit during the year. Thus the increases mentioned above may be attributed to the comparatively low stocks of liquor at the distilleries at the termination of the previous year and to increased demand for toddy spirit during the year under report. The toddy drawn was almost wholly from cocoanut and brab trees. In Bombay 5·7, in Ratnágiri 6·9, and in Kánara 8·7 gallons of toddy were on an average required to manufacture one gallon of spirit of strength of 25° U. P. The average of 4·8 gallons of toddy to 1 of spirit given in the Administration Report for 1900-1901 as regards Ratnágiri was not correct, as has been ascertained by further correspondence with the Collector. It should have been 7 gallons. By actual experiments made at the Dádar Distillery under the supervision of the Assistant Collector of A'bkári, Bombay, it has been ascertained that the average quantity of toddy required to manufacture one gallon of 25° U. P. is 5·7 gallons. I have accordingly issued instructions that every case in which the average exceeds 6 gallons, should be promptly investigated with a view to discern the cause of the excess. It ought now to be possible with due vigilance on the part of the District Administration to find out where fraud comes in. In Kánara, where the adulteration of toddy seems to have been general and deep-rooted, I am glad to say there has recently been a marked improvement as the result of the strict vigilance exercised to detect illicit practices, and thus the exceedingly high average noted in previous years and the year under report have now been reduced to about 6 gallons. In Ratnágiri also some improvement has been effected, but I am still in correspondence with the Collector to see whether the average there cannot be brought down to 6 gallons.

Trees tapped for toddy for distillation in Kánara and Ratnágiri.

35. The number of trees tapped for toddy for distillation in the Kánara and Ratnagiri Districts is shown in the margin. Similar particulars for Bombay cannot be given, as in Bombay separate licenses are not issued to tap trees for toddy either (*a*) for distillation or (*b*) for consumption in the raw state. The total number of trees of each kind tapped in Bombay in the year under report and the previous year are shown in the margin.

	1900-1901. Cocoanut.	1901-1902. Cocoanut.
Kánara ...	2,577	2,709
Ratnágiri ...	8,802	8,396

	1900-1901	1901-1902.
Cocoanut ...	10,660	10,327
Brab ...	518	697
Date ...	4,161	4,858

Calendar year changed to financial year for issue of licenses.

36. Government Resolution No. 5068—99 Confl., dated the 20th July 1901, authorized the issue of licenses to tap trees for toddy for distillation in the Ratnágiri District and the Coast tálukas of the Kánara District for financial years, so as to make them run concurrently with the country spirit licenses. Accordingly, the licenses to tap trees for toddy distillation, which had been issued for the calendar year 1901, were continued up to 31st March 1902, and new licenses were issued for the financial year 1902-1903 with effect from the 1st April 1902. The total number of cocoanut trees licensed to be tapped for the three periods included in the year under report, from 1st August to 31st December 1901, 1st January to 31st March 1902, and 1st April to 31st July 1902, is contrasted with the number of licenses issued in the previous year, as per details noted in the margin. These figures do not agree with those shown in paragraph 35, which have been arrived at by taking $\frac{5}{12}$ths of the number tapped in the first period, $\frac{3}{12}$ths of that tapped in the second period, and $\frac{4}{12}$ths of that tapped in the third period and adding them together.

	Kánara.		Ratnágiri.	
	1900-1901.	1901-1902.	1900-1901.	1901-1902.
Five months (August to December).	2,423	2,687	8,842	8,894
Three months (January to March).	...	2,486	...	7,026
Four months (April to July) ...	...	2,904	...	8,802
Seven months (January to July) ...	2,687	...	8,877	...

STATISTICS AND EXPLANATORY REMARKS.

RAW TODDY.

Trees tapped for Raw Toddy under different kinds of licenses.

37. Appendix C shows (1) the number of licenses granted (*a*) for domestic consumption, (*b*) for sale at tree-foot booths and (*c*) for sale at shops, (2) the number of trees licensed to be tapped and (3) the quantity of toddy reported to have been sold from shops during the year under report. The concession allowing owners of trees to apply for licenses to tap a limited number of their trees for toddy for domestic consumption on payment of tree-tax only, has not been taken advantage of in the districts of Ahmedabad, Násik, Ahmednagar, Sholápur, Dhárwár, Bijápur and Ratnágiri, either because the owners do not consume toddy, or because they find it more profitable to rent their trees to the licensees for the retail vend of toddy. Similarly the concession extended to Khándesh in 1895-96 has not been made use of in the year under report. In Kaira, Broach, Poona, Sátára, Belgaum, Kánara and Kolába, the number of licenses taken out for tapping trees is comparatively small. It is only in Surat and Thána that this concession is usually taken full advantage of. The figures shown against Surat include the number of licenses issued to, and the trees tapped by, the Káliparaj on payment of a lower rate of tree-tax. In this district and in the Thána District, there was an increase of 378 and 13 licenses, respectively, in the year under report as compared with the previous year.

Licenses for domestic consumption.

Licenses for tree-foot booths.

38. The total number of licenses granted in the year under review for the sale of toddy at tree-foot booths was less by 7. The districts showing a decrease are Thána (6), Kolába (5) and Bijápur (3). Broach shows an increase of three, Dhárwár of two, and Ahmednagar and Poona of one each.

Shop licenses.

39. The number of shop licenses issued during the year was 1,161 against 1,155 in the previous year, an increase of 6. Kánara exhibits an increase of 12 and Bijápur a decrease of 12. The other increases and decreases are unimportant.

Number of trees tapped.

40. The total number of date and wild palm trees tapped increased by 5,039, the improvement being chiefly in Surat (5,982) and Sholápur (3,578). There was, however, a noticeable decrease in Bijápur (2,146) and Belgaum (1,145). The causes of these fluctuations have been noticed in para. 19 above.

Consumption of toddy.

41. The total sales of toddy rose from 4,639,302 gallons in the previous year to 4,924,523 gallons in the year under report, an increase of 285,221 gallons. The only district showing marked falling off is Bijápur (6,265 gallons). These figures concerning sales of toddy cannot be said to be quite trustworthy. They have been extracted from the accounts furnished by the licensed vendors and do not include the quantities of toddy drawn under domestic consumption licenses. As in the preceding year, no toddy was brought from His Highness the Nizám's Dominions into the Bijápur District.

TRADE IN DENATURALIZED SPIRITS.

42. Appendix D shows (1) the quantities of (*a*) imported and (*b*) locally produced denaturalized spirits passed into consumption at the favourable 5 per cent. *ad valorem* rate of duty during the year under report, and (2) the country or province from which the spirits were imported. No denaturalized spirit was produced in the Bombay Presidency, nor was any such spirit imported into this Presidency from other Provinces in India for exportation to other Provinces. The total quantity imported from foreign countries during the year under report was 20,197 gallons, and that from other Indian Provinces for local consumption 205 gallons against 24,083 and 52 gallons, respectively, in the previous year.

Prohibition of sale of denaturalized spirits without license.

43. Government Resolution No. 1629, dated the 7th March 1901, prohibited the sale of denaturalized spirits, whether country or foreign, in the City of Bombay and the Mofussil except under a special license in the forms therein prescribed. The restriction did not, however, extend to denaturalized spirit, not manufactured or produced in India, which was to be sold in its original casks or packages, as imported, or in small quantities as *bonâ fide* samples. The prohibition was enforced from the 1st of August 1901, save in the case of the holders of Hotel and Refreshment Room licenses in the City of Bombay, who are permitted to sell the spirits in question till the expiration on the 31st July 1902 of their current triennial licenses.

Number of licenses issued.

44. The total number of licenses issued in the year under report for the sale of denaturalized spirits was 29 in the City of Bombay and 22 in the Mofussil.

STATISTICS AND EXPLANATORY REMARKS.

IMPORTS AND CONSUMPTION OF FOREIGN LIQUORS.

45. Appendix E shows the quantities of foreign liquors imported into Bombay by sea and sold by foreign liquor licensees during the year under report. The imports of fermented liquors increased by 49,295 gallons and the issues of malt liquor from the brewery at Dápuri near Poona by 226,877 gallons. The imports of wine and those of spirits of wine and other non-potable spirits fell off by 3,623 gallons and 2,541 gallons, respectively, whilst those of liqueurs and of spirit potable, rose by 91 gallons and 1,158 gallons, respectively.

46. The sales of foreign imported liquors and country spirits excised at tariff rates in each district of the Presidency of Bombay entered in Appendix E are those reported by the licensees; their accuracy cannot be vouched for. As under paragraph 2 of Section 16 of the Bombay Abkári Act, 1878, no license is required for the sale of any liquor not manufactured or produced in India, in its original casks or packages as imported, or in small quantities as *boná fide* samples, I have no means of ascertaining the quantities of foreign liquors sold under this concession. Similarly, owing to no permit being required under clause (*a*), Section 12 of the Act, for the transport of foreign liquors, I am unable to state how much of the liquor entered in the abovementioned appendix as sold by the wholesale licensees passed into consumption within the Presidency or was exported to other provinces. Nor can the sales shown against each district be assumed to represent the actual consumption of foreign liquors in that district. Part of the liquor sold by large firms in Bombay, Poona and other stations is bought by shopkeepers at other stations in and beyond the Presidency. Thus, some of the foreign liquor shopkeepers in Káthiáwár, Pálanpur, Mahi Kántha, the Nizám's Territory, the Berárs, Central Provinces and even Madras get their supplies from or through the principal licensed vendors in the neighbouring British districts. Foreign liquor is also supplied by the Poona firms to Government officers and others at out-stations.

QUANTITIES OF INTOXICATING DRUGS SOLD.

47. The quantities of bháng, gánja and other kinds of intoxicating drugs sold from the licensed shops in each district of the Presidency of Bombay during the year under report are entered in columns 20 to 22 of Imperial Form No. 4, appended.

Particulars of shops.

48. Particulars as to the number of shops licensed for the sale of the several kinds of liquors and intoxicating drugs and the average number of population served by each shop are given in Imperial Forms Nos. 3 and 5, appended.

Number of country spirit shops.

49. The number of shops licensed for the sale of country spirits in the several districts of the Presidency during the year under report was 2,463 against 2,443 in the previous year, an increase of 20 shops. Three shops were closed in the district of Poona, two in each of the districts of Panch Mahás and Sátára, and one in Bombay and one in the district of Surat. On the other hand, 15 additional shops were opened in Khándesh, five in each of the districts of Kaira and Sholápur, two in Ratnágiri, and one in each of the districts of Broach and Bijápur. Most of these additional shops were those that had been closed during the famine owing to want of custom. So, there has been little or no real increase in the number of normal shops.

50. In paragraphs 37 to 39, I have explained the causes of fluctuation in the number of licenses granted for domestic consumption and in the number of tree-foot booths and shops licensed for the retail sale of toddy. The number of toddy-hawking licenses issued in the Surat District was 10, that is to say, one less than in the previous year. One such license was also issued in the Ahmedabad District in the year under report.

Licenses for the sale of imported liquors and country spirits excised at Tariff rates.

51. The number of Hotels, Refreshment Rooms and shops licensed for the sale of imported foreign liquors and Indian manufactured liquors excised at Tariff rates during the year under report was 408 against 411 in the previous year. In the Town and Island of Bombay, one additional Refreshment Room license was granted, while two wholesale and one Hotel license were withdrawn. In Ahmedabad, one Hotel license was converted into a Refreshment Room license and one additional retail license was issued. In Thána, one Hotel license was revoked and a new Travellers' Bungalow license was granted. In Násik, one retail license was withdrawn. In Sátára, one additional wholesale license

was issued and one Travellers' Bungalow license was withdrawn. Three wholesale licenses were converted into retail in Bijápur and one wholesale license revoked in Dhárwár. In Kolába, one wholesale license was converted into a retail one. The number of licenses in the remaining districts was the same as in the previous year.

STATISTICAL AND EXPLANATORY REMARKS.

52. The number of shops licensed for the sale of intoxicating drugs in the several districts of the Presidency during the year under report was 538 against 639 in the preceding year; a gratifying decrease of 101 shops due to the change of system and enhanced taxation. Forty-five shops in Khándesh, fourteen in Dhárwár, twelve in Sholápur, nine in Belgaum, eight in Ahmedabad, seven in Bijápur, three in each of the districts of Panch Maháls and Ahmednagar, two in each of the districts of Surat, Násik and Ratnágiri, and one in each of the districts of Kaira, Sátára and Kolába were closed, while eight new shops in Bombay and one in Thána were opened during the year under report. The quantity of intoxicating drugs reported to have been sold at the shops was 30,607 seers against 83,372 seers in the previous year, a decrease of 52,765 seers due to the imposition of high quantitative duties.

Shops licensed for the sale of intoxicating drugs.

53. As directed in paragraph 13 of Government Resolution No. 5741, dated 13th July 1892, the number of shops is being gradually lessened, wherever diminution is possible, without risk of inciting the sale of illicit liquor or drugs, shops being everywhere limited to the number actually required. Wherever new shops were opened, care was taken to ascertain previously the wishes of the local residents.

Shops diminished wherever possible.

54. The number of offences against the A'bkári law in each district of the Bombay Presidency detected during the year under report under the heads (1) illicit distillation of spirits and possession of implements for the same purpose, (2) illicit importation and possession of liquor, and (3) miscellaneous are given in Appendix F. It will be seen therefrom that the total number of cases detected was 2,834 as against 1,978 in the previous year, the percentage of convictions on the number of cases brought up being 91·4 compared with 91·0 in the previous year. The number of cases of illicit distillation and possession of implements for unauthorized manufacture increased by 382, those of illicit importation and possession of liquor by 143, and other miscellaneous offences against the A'bkári laws by 331.

Offences.

55. The districts showing marked increase in the number of detected cases of illicit distillation are Khándesh (195), Panch Maháls (76) and Kaira (69). This increase accentuates the necessity for even greater watchfulness and energy. But seeing that the districts in question are more or less surrounded by foreign territory and remembering also that there are no restrictions in these districts as regards the possession of Mhowra flowers, I feel bound to record that the preventive establishments are far too weak and undermanned to contend successfully against the serious difficulties with which they are confronted. The detection of so many cases is in the circumstances creditable to the officers concerned.

56. The number of cases of illicit importation and possession of liquor increased in Khándesh by 41, in Broach by 30, in Násik by 27, in the Panch Maháls by 24 and in Ahmedabad by 23. Surat and Dhárwár show a decrease of 57 and 20, respectively. The variations in the remaining districts are unimportant.

57. As stated in paragraph 54, there was a total increase of 331 in the number of "other miscellaneous offences" detected. The most noticeable increase was in Násik (110), Ahmednagar (65), Thána (55), Khándesh (53) and Ratnágiri (41). It will be seen from Appendix F that, on the whole, the Government establishment detected 1,184 more cases than the farmers' men. As usual, however, the number of cases detected by the farmers' men in Khándesh and Surat exceeded those detected by the A'bkári staff by 113 and 89, respectively. This is due, as explained in the previous year's report, to the facts that (1) the numerical strength of the farmers' detectives is in these districts considerably greater than that of the Government establishments, and (2) the farmers' men can do things in detecting offences which the Government establishment does not do.

STATISTICS AND EXPLANATORY REMARKS.

GENERAL REMARKS.

58. The want of a clear provision in the A'bkári Act penalizing the possession of illicit liquor proves a constant encouragement to illicit distillation. I have already brought this flaw forcibly to the notice of Government (*vide* Government Resolution No. 4663, dated the 28th July 1900), and I consider it highly important that the defect should be remedied by an amendment of the Act without further delay.

59. Mr. C. J. Clark, Assistant Collector of A'bkári, died on the 20th April 1902, and by his death Government lost an energetic, able, faithful and devoted servant.

60. In concluding this report I must mention prominently the name of Mr. E. Lawrence, I. C. S., Collector of Belgaum, who has evinced the keenest interest in A'bkári administration and who has brought his unquestioned ability to bear on the solution of several difficulties.

61. I also desire to thank Mr. Stewart, the Collector of Násik, for the cordial assistance he has always rendered me and for the constant interest he takes in the A'bkári administration of his district. He goes down amongst the people, and by personal verification satisfies himself that A'bkári Inspectors do their duties and that malpractices are properly restrained.

62. Amongst the Inspectors who have done good service I desire to mention particularly Mr. Proctor in Násik and Messrs. C. B. Smith, H. J. Keess and Kuverji Darasha in Ahmednagar, Thána and Khándesh, respectively.

I have the honour to be,

Sir,

Your most obedient Servant,

J. POLLEN,

Commissioner of Customs, Salt, Opium and A'bkári.

APPENDICES.

APPENDIX

Statement showing the various rates of Still-head Duty and Tree-tax and maximum selling Spirit Farms in each district of the

Names of District.	Still-head Duty per gallon.						Maximum selling price per gallon.					
	Mowra or Molasses Spirit.			Toddy Spirit (exclusive of drawback allowance).			Mowra or Molasses Spirit.			Toddy Spirit.		
	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.
	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Bombay ...	3 0	...	...	2 1 6	1 1 10	...	...	....	...	...	...	...
Thána ... Sálsette ...	2 10	1 5	...	1 10 0	0 13 0	...	4 0	2 1	...	4 6	2 4	...
Thána ... Bassein ...	2 8	1 4	...	1 8 0	0 12 0	...	4 0	2 0	...	4 6	2 3	...
Thána ... Máhim ...	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...
Thána ... Dáhánu ...	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...
Thána ... Umbargaon ...	1 12	0 14	...	...	...	...	3 4	1 10	...	...	...	...
Thána ... Kalyán ...	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...
Thána ... Rest of the district and Jawhár State ...	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...
Kolába ... Panvel Táluka ...	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...
Kolába ... Alibág do. ...												
Kolába ... Rest of the district and Sudhágad Mahál ...	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...
Ahmedabad. Deesa Cantonment ...	...	...	...	...	...	...	...	...	...	...	...	...
Ahmedabad. Paránti Táluka, including Modása Mahál (except the villages of Deroli, Amodra, and Indran) and Rakhial Village ...	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...
Ahmedabad. Ahmedabad City and Cantonment and 10 miles round ...	2 10	1 6	...	...	...	...	4 0	2 5	...	...	...	...
Ahmedabad. Rest of the district ...	2 8	1 5	...	...	...	...						
Kaira ... Mátar, Mehmadabad, A'nand, Nadiád and Borsad Táluks and the town of Dákor ...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
Kaira ... Thásra Táluka (excluding the town of Dákor) and Kapadvanj Táluka and isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...
Kaira ... State of Cambay ...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
Kaira ... States of Umetha, Bhádarwa and Dolka Mewás ...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
Kaira ... Pándu Mewás ...	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...
Kaira ... Táluks of Ghodásar and Haldarwás and the Bávisi Village of Barmuwáda ...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
Kaira ... The Bávisi Village of Mahisa and the Khadál Táluka ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...
Panch Mahals.. Western Mahals, comprising Godhra, Kálol and Hálol Talukas ...	1 0	0 7	...	...	...	...	2 6	1 4	...	...	...	...
Panch Mahals.. Eastern Mahals, comprising Dohad and Jhálod Tálukas.	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...
Panch Mahals.. Sánkheda Mewás ...	0 12	0 6	...	...	...	...	2 4	1 2	...	...	...	...
Broach ... Broach City and 10 miles round ...	2 10	1 6	...	...	...	...	4 0	2 5	...	...	...	...
Broach ... Rest of the district ...	2 8	1 5	...	...	...	...	...	...	...	...	...	...
Surat ... Surat City ...	2 8	1 6	...	...	...	...	3 12	2 4	...	...	...	...
Surat ... Chorási Táluka ...	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...
Surat ... Olpád Táluka ...	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...
Surat ... Jalálpor Táluka ...	2 0	1 0	...	...	...	...	3 4	1 14	...	...	...	...
Surat ... Párdi do. ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
Surat ... Bulsár do. A. Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
Surat ... Bulsár do. A. Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
Surat ... Bárdoli do. A. Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
Surat ... Bárdoli do. A. Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
Surat ... Mándvi do. A. Western ...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
Surat ... Mándvi do. A. Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
Surat ... Chikhli do. A. Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
Surat ... Chikhli do. A. Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
Násik ... Máiegaon Táluka ...	2 6	1 3	...	...	...	...	3 14	2 3	...	...	...	...
Násik ... Tálukas of Báglán, Kalvan and Peint ...	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...
Násik ... Rest of the district ...	2 12	1 6	...	...	...	...	4 2	2 5	...	...	...	...
Khándesh. The Western Belt, comprising the Dángs, the Mewás Estates, Návápur Petha, Akráni Pargána and the villages in the Taloda Táluka to the west of the town of Taloda ...	0 12	0 6	...	...	...	...	2 0	1 4	...	...	...	...
Khándesh. The Central Belt, comprising the tálukas of Pimpalner, Nandurbár Proper, Sháhada and the rest of the Taloda Táluka ...	1 4	0 10	...	...	...	...	2 10	1 10	...	...	...	...
Khándesh. The Eastern Belt, comprising the rest of the district ...	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...
Ahmednagar	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...
Poona ... City, Cantonment and 10 miles round ...	4 0	2 2	...	...	...	...	5 4	2 15	...	...	...	...
Poona ... Rest of the district ...	3 14	2 1	...	...	...	...						
Sholápur . City and 10 miles round ...	3 8	1 13	...	...	...	...	4 14	2 11	...	...	...	...
Sholápur . Rest of the district ...	3 6	1 12	...	...	...	...						
Satára	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...
Belgaum...	3 14	2 1	...	...	...	...	5 4	2 15	...	...	...	...
Dharwár...	3 6	...	2 11 0	...	...	...	4 12	...	3 11	...	...	...
Bijápur	3 4	1 11	...	...	...	...	4 12	2 10	...	...	...	...
Kánara ... Above-Ghát tálukas ...	3 4	...	2 9 0	...	...	...	4 12	...	3 11	...	...	...
Kánara ... Coast tálukas	1 12*	...	1 6 0*	0 8 4	...	0 6 8	3 4*	...	2 7*	3 4*	...	2 7*
Ratnágiri	1 12*	0 14*	...	0 8 4	0 4 2	...	3 4*	1 10*	...	3 4	1 10*	...

A Western and eastern mean on the west and east of the line of demarcation.
B Applicable to the portion of the táluka within 5 miles limit of the Surat City.
C Do. do. beyond 5 miles do. do.
D Do. do. within 10 miles do. do.
E Do. do. beyond do. do. do.
K Applicable to the 33 coast villages of the táluka.
L Applicable to the táluka, exclusive of the 33 coast villages.
P Do. portion of the táluka south of the Tápti.
R Do. do. do. north of the Tápti.
N The rates of tree-tax applicable to Khárápát portion of the Alibág Táluka are Rs. 9 (cocoanut and brab) and Rs. 3 (date and wild palm).
*These rates came into force from 1st April 1902.

A.

prices of Country Spirit and Toddy and amount of minimum revenue guaranteed for Country Presidency during the year 1901-1902.

Tree-tax rates on		Maximum selling price per gallon of Toddy.		Amount of minimum revenue guaranteed.	Remarks.
Cocoa-nut and Brab.	Date & Wild Palm.	At Booths.	At Shops.		
Rs.	Rs.	A. p.	A. p.	Rs.	
12	6	4 6	...	.....	
12	6	3 0	4 0		
10	5				
7½	3	3 0	3 0	(a)9,15,000	
5	2				
9	3	3 0	4 0		
12N	6N	3 0	4 0	(b)3,75,000	
9	3				
...	...	...	...	...	
5	2	9 0	9 0	1,70,000	Three years' contract expires on 31st July 1904.
½	½	...	...		
1	½	...	6 0	45,000	
...	...	...	...		
...	...	...	...	40,000	Three years' contract expires on 31st July 1903.
...	...	...	...	14,000	Do. do. on 31st July 1904.
5½	2½	4 0	4 0	1,50,000	Do. do. on 31st July 1903.
7	4				
7	4	3 0	4 6		
7 D	4 D				
5½E	2½E				
6½	3				
5	2	3 0	4 0		
6½K	3 K	3 0K	4 6K	6,45,000	Do. do. do.
4½L	1½ L	3 0L	4 0L		
1½	1	3 0	4 0		
1½P	1 P	3 0P	4 0P		
1 R	½R	1 6R	2 0R		
3	1	3 0	4 0		
6	2	...	9 0	1,60,000	Do. do. do.
6	2	...	...	4,50,000	Four years and eight months' contract expires on 31st March 1903.
6	2	6 0	6 0	82,500	Three years and eight months' contract expires on 31st March 1903.
6	2	6 0	6 0	5,45,000	Do. do. do. do.
6	2	6 0	6 0	90,000	Three years' contract expired on 31st July 1902. Fresh eight-monthly contract expires on 31st March 1903.
6	2	...	9 0	77,000	Three years and eight months' contract expires on 31st March 1903.
6	2	9 0	9 0	2,05,000	Three years' contract expired on 31st July 1902.
6	2	9 0	9 0	2,50,000	
6	2	9 0	9 0	51,000	Three years and eight months' contract expires on 31st March 1903.
8	3	...	6 0	90,000	
8	3	6 0	6 0	21,500	Three years and three months' contract expired on 31st March 1902. Fresh yearly contract expires on 31st March 1903.
8	3	4 6	4 6	90,000	

(a) The amount is made up as under :—

	Rs.
Sálsette, Bassein and Mathim	5,90,000
Umbergaon, Dáhánu and Jawhár State	95,000
Inland Tálukas (Kalyán, Bhiwandi, Váda, Murbad and Sháhápur).	2,30,000
Total ...	9,15,000

(b) The amount is made up as under :—

	Rs.
Panvel and Karjat	1,65,000
Alibág, Pen, Roha, Mángaon and Mahád Tálukas and Sudhágad Mahál	2,10,000
Total ...	3,75,000

J. POLLEN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX B.

Statement showing (1) the consumption of Country Spirit, (2) the Rate of consumption per head of Population, (3) the total Abkári Revenue and (4) the incidence of taxation per head of Population in each district of the Presidency during the year 1901-1902.

District.	Consumption of Country Liquor.				Total A'bkári Revenue.			
	1901-1902.		Average of previous 5 years.		1901-1902.		Average of previous 5 years.	
	Gallons.	Rate of consumption per head of Population.	Gallons.	Rate of consumption per head of Population.	Realizations.	Incidence of taxation per head of Population.	Realizations.	Incidence of taxation per head of Population.
		Drams.		Drams.	Rs.	Rs. a. p.	Rs.	Rs. a. p.
Bombay	656,505	40·6	628,589	38·9	30,15,650	3 14 2	27,17,148	3 8 0
Ahmedabad	57,521	3·5	63,738	3·8	1,80,930	0 3 8	1,94,073	0 3 11
Kaira	9,695	0·6	12,081	0·8	26,790	0 0 7	36,947	0 0 10
Panch Mahals	28,852	5·3	53,249	9·8	33,019	0 2 0	44,773	0 2 9
Broach	47,974	7·9	54,006	8·9	1,41,797	0 7 9	1,71,852	0 9 5
Surat	248,840	18·8	280,811	21·2	9,75,294	1 8 6	10,82,210	1 11 2
Thána	390,175	23·1	383,060	22·7	10,70,132	1 5 1	10,24,459	1 4 2
Násik	43,401	2·6	57,097	3·4	1,24,678	0 2 5	1,78,886	0 3 6
Khándesh	200,221	6·6	213,386	7·1	3,54,963	0 3 11	3,69,132	0 4 1
Ahmednagar	18,803	1·1	15,943	0·9	1,05,096	0 2 0	84,584	0 1 7
Poona	126,475	6·1	121,364	5·9	6,12,948	0 9 10	6,12,996	0 9 10
Sholápur	20,907	1·4	25,330	1·7	1,43,595	0 3 2	1,54,259	0 3 5
Sátára	20,953	0·9	17,645	0·7	84,224	0 1 2	81,197	0 1 2
Belgaum	46,567	2·2	49,147	2·4	2,75,481	0 4 5	3,12,608	0 5 0
Dhárwár	61,859	2·7	66,665	2·9	3,47,167	0 5 0	4,03,845	0 5 10
Bijápur	10,421	0·7	14,907	1·0	1,24,755	0 2 9	1,65,455	0 3 7
Kánara	46,647	4·9	45,306	4·8	1,73,802	0 6 1	1,83,197	0 6 5
Ratnágiri	87,051	3·6	88,509	3·6	2,29,204	0 3 2	2,49,166	0 3 5
Kolába	142,016	11·3	137,691	10·9	4,41,293	0 11 8	3,98,254	0 10 6
Total ...	2,264,883	7·1	2,328,524	7·3	84,60,818	0 8 10	84,65,041	0 8 10

J. POLLEN,
Commissioner of Customs, Salt, Opium and Ábkári.

APPENDIX C.

Statement showing (1) the Number of Licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths and (c) for sale at shops, (2) the Number of Trees licensed to be tapped, and (3) the quantity of Toddy reported to have been sold from shops during the year 1901-1902.

District.	Number of Licenses issued for			Number of Trees licensed to be tapped.			Quantity of Toddy sold.
	Domestic consumption.	Tree-foot booths.	Toddy shops.	Cocoanut.	Brab.	Date and wild palm.	
							Gallons.
Ahmedabad	...	1	7	...	...	275	6,302
Kaira	7	...	...	...	9	...	...
Panch Mahals	...	...	...	...	...	...	...
Broach	13	15	13	...	925	484	42,844
Surat	7,249	6	239	100	359	94,389	2,018,005
Thána	393	195	192	149	4,462	14,169	592,663
Násik	...	...	11	...	...	775	7,066
Khándesh	...	...	...	...	...	...	...
Ahmednagar	...	2	8	...	...	1,546	50,161
Poona	4	6	41	4	...	5,828	196,248
Sholápur	...	...	19	...	...	16,908	216,170
Sátára	3	...	...	...	...	8	...
Belgaum	1	2	93	...	...	14,014	322,476
Dhárwár	...	2	114	...	...	21,428	215,906
Bijápur	...	...	84	...	...	14,248	308,698
Kánara	1	...	110	2,684	...	3,487	294,193
Ratnágiri	...	...	142	9,685	...	92	565,619
Kolába	3	22	88	337	749	960	88,172
Total ... 1901-1902 ...	7,674	251	1,161	12,959	6,504	188,611	4,924,523
Total ... 1900-1901 ...	7,315	258	1,155	12,997	7,620	183,572	4,639,302

NOTE.—The number of licenses issued for Native States was 80 compared with 83 in the previous year.

APPENDIX D.

Statement showing the quantities of (a) imported and (b) locally produced denaturalised Spirits passed into consumption at the favourable 5 per cent. ad valorem *Rate of Duty during the year 1901-1902 in the Bombay Presidency.*

Denaturalised Spirit imported from Foreign Countries.		Denaturalised Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other Provinces.	Province from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imp. Gals.		Imp. Gals.	Imp. Gals.		Imp. Gals.	Imp. Gals.	
Austria-Hungary ...	8,902	...	...	...	Madras Presidency.	200	...	
Germany	11,295	...	...	...	United Provinces.	5	...	
Total ...	20,197	...	...	...	.....	205	...	

J. POLLEN,
Commissioner of Customs, Salt, Opium and Abkári

APPENDIX E.

Statement showing the quantities of Foreign Liquors imported into Bombay by Sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each district of the Bombay Presidency during the year 1901-1902.

Districts.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and other non-potable Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Imported by Sea into Bombay—					
1901-1902 ...	1,290,903	102,513	2,803	253,297	102,691
1900-1901 ...	1,241,608	106,136	2,712	252,139	105,232
Sold by Licensees—					
Bombay	56,122	32,250	2,028	85,268	13,272
Ahmedabad	1,596	808	46	5,572	1
Kaira	56	28	...	306	...
Panch Mahâls	74	35	12	229	...
Broach	63	213	7	1,791	...
Surat	370	562	60	3,606	...
Thána	3,002	803	36	6,286	1
Násik	2,727	287	21	2,721	2
Khándesh	2,553	198	15	2,963	153
Ahmednagar	1,174	535	206	5,759	75
Poona	144,819	30,422	1,516	93,936	576
Sholápur	1,235	166	10	2,651	24
Sátára	644	486	26	2,341	7
Belgaum	4,170	510	102	3,773	3
Dhárwár	1,371	623	...	4,944	72
Bijápur	74	43	...	404	...
Kánara	276	189	...	734	25
Ratnágiri	58	107	...	750	...
Kolába	239	172	9	1,131	1
Total ... 1901-1902 ...	220,623	68,437	4,094	225,165	14,212
Total ... 1900-1901 ...	195,552	50,649	3,739	222,269	20,475

J. POLLEN,
Commissioner of Customs, Salt,
Opium and A'bkári.

APPENDIX F.

Statement showing the number of offences against the A'bkári laws in each district of the Bombay Presidency Proper detected by Government Establishments and the Country Spirit farmers' men, under the undermentioned heads during the year 1901-1902.

District.	Cases detected.												Cases in which convictions were obtained.
	Illicit distillation and possession of implements, &c., for the same.			Illicit importation and possession of liquor.			Other Miscellaneous offences.			Total.			
	By Government Establishment.	By the country spirit Farmers' men.	Total.	By Government Establishment.	By the country spirit Farmers' men.	Total.	By Government Establishment.	By the country spirit Farmers' men.	Total.	By Government Establishment.	By the country spirit Farmers' men.	Total.	
Bombay	1	...	1	43	...	43	41	...	41	85	...	85	79
Ahmedabad	...	...	...	40	...	40	65	...	65	105	...	105	102
Kaira	104	3	107	47	...	47	13	...	13	164	3	167	150
Panch Mahâls ...	43	52	95	17	11	28	12	2	14	72	65	137	135
Broach	24	...	24	31	...	31	4	...	4	59	...	59	50
Surat	73	172	245	27	33	60	48	32	80	148	237	385	371
Thána...	119	23	142	33	1	34	88	33	121	240	57	297	260
Násik...	111	28	139	37	3	40	136	1	137	284	32	316	294
Khándesh	122	373	495	76	21	97	112	29	141	310	423	733	681
Ahmednagar... ...	1	2	3	9	...	9	87	...	87	97	2	99	88
Poona...	...	...	...	17	...	17	4	...	4	21	...	21	15
Sholápur	2	...	2	13	...	13	23	...	23	38	...	38	36
Sátára...	...	...	...	...	...	...	16	...	16	16	...	16	12
Belgaum	7	1	8	30	2	32	17	...	17	54	3	57	51
Dhárwár	8	1	9	8	1	9	22	1	23	38	3	41	35
Bijápur	2	...	2	39	...	39	21	...	21	62	...	62	50
Kánara	...	...	...	19	...	19	50	...	50	69	...	69	55
Ratnágiri	1	...	1	6	...	6	59	...	59	66	...	66	46
Kolába	3	...	3	27	...	27	51	...	51	81	...	81	81
Total, 1901-1902 ...	621	655	1,276	519	72	591	869	98	967	2,009	825	2,834	2,591
Total, 1900-1901 ...	449	445	894	353	95	448	603	33	636	1405	573	1978	1800

J. POLLEN,

Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX G.

Note showing corrections and alterations required to make Chapter VI of the Government of India Excise (Intoxicating Liquors) Memorandum (Edition of the year 1902), relating to Bombay Presidency Proper, correct with reference to facts and figures for the revenue year 1901-1902.

Para. 168.—The total Excise receipts for the revenue year ending 31st July 1902 amounted to Rs. 92·15 lákhs as shown below :—

Head.	Receipts in lákhs of Rupees.	Percentage of total Receipts.
Country Spirits	66·96	72·66
Toddy	13·75	14·92
Duty on Rum, &c., manufactured in India	·02	·02
Duty on Malt Liquors manufactured in India	·46	·50
License fees on imported liquors, &c.	1·27	1·38
Opium and its preparations ...	6·06	6 58
Hemp Drugs	2·19	2·38
Fines, forfeitures and miscellaneous...	1·44	1·56
Total ...	92·15	100·00

Para. 172, sub-para. 1, line 1—In 1901-1902 such supplemental payments amounted to Rs. ·78 lakh.

Para. 175, line 2—1901-1902.

„ *sub-para. 1*—The total average incidence of taxation in the District monopoly areas was Rs. 3-9-0 per proof gallon.

Para. 180, line 1—In 1901-1902.

Para. 186, line 2—Amounted in 1901-1902 to 25·67 lákhs.

„ „ *3*—Of this amount 5·8 lákhs were, &c.

„ *sub-para. 1, line 1*—Rs. 4-15-10 (for Rs. 4-12-7).

„ „ *line 2*—Rs. 3-13-9 (for Rs. 3-14-0).

Para. 189, line 2—Rs. 2-5-4 (for Rs. 2-0-0).

Para. 191—There were no deficiency payments in 1901-1902 to make up the "minimum guarantee," but Rs. 5,205 were realized on account of "miscellaneous receipts." With the exception of this amount, the whole of the revenue obtained under this system was realized by still-head duties and amounted on an average to Rs. 2-11-11 per proof gallon.

Para. 192, line 7—In 1901-1902 was Rs. 8,400.

Para. 193, sub-para. 4, page 34—

Line 8—In 1901-1902 was Rs. 66·88 lákhs, of which 5·8 lákhs represent vend fees.

Line 9—·78 (for 3·13).

Line 10 on page 35—·06 (for ·07).

Para. 193, page 35, line 11—1,792,618 (for 1,717,775).

„ „ *line 12*—Rs. 3-11-8 (for Rs. 3-11-1).

„ „ *line 12*—Rs. 3-5-9 (for Rs. 3-4-1).

Para. 200, lines 2 and 3—In 1901-1902 amounted to 13·75 lákhs, of which 8·9 lákhs were obtained from tree-tax.

Para. 201, lines 6 and 7—In 1901-1902 to Rs. 1,627.

Para. 202, line 2—In 1901-1902 was 742,243 gallons.

Para. 204, lines 3 and 4—177 wholesale licenses were issued in 1901-1902 against only 115 ordinary retail licenses.

Para. 206, lines 2 and 3—In 1901-1902 in the Bombay Presidency outside of Sind was 9 annas and 7 pies per head, of which more than $\frac{5}{9}$th is attributed to liquors.

APPENDIX 1.

Column	2 ...	...	1901-1902	for 1900-1901
,,	3 ...	...	92·15	,, 87·54
,,	4 ...	...	Re. 0-9-7	,, Re. 0-9-2
,,	5 ...	...	72·7	,, 72·6
,,	6 ...	...	14·9	,, 15·9
,,	7 ...	...	1·9	,, 1·8
,,	8 ...	...	6·6	,, 6·8
,,	9 ...	...	2·4	,, 2·3

APPENDIX 2.

Column	2 ...	...	1901-1902	for 1900-1901
,,	3 ...	...	60·22	,, 55·88
,,	4 ...	...	6·59	,, 7·57
,,	5 ...	...	66·81	,, 63·45
,,	6 ...	...	·08	,, ·09
,,	7 ...	...	66·89	,, 63·54
,,	8 ...	...	1,792	,, 1,718
,,	9 ...	...	117	,, 112
,,	10 ...	...	Rs. 3-5-9	,, Rs. 3-4-1
,,	11 ...	...	Re. 0-5-11*	,, Re. 0-7-0
,,	12 ...	...	Rs. 3-11-8	,, Rs. 3-11-1

* Includes deficiencies paid by distillers on their minimum guarantee and miscellaneous receipts.

J. POLLEN,
Commissioner of Customs,
Salt, Opium and A'bkári.

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APPENDIX H.

Note showing corrections and alterations required to make Chapter VI of the Government of India Excise Memorandum (Hemp Drugs), relating to Bombay Presidency Proper, correct with reference to facts and figures for the revenue year 1901-1902.

General Revenue Statistics.

40. The Hemp Drugs receipts for the year ending 31st July 1902 were Rs. 2,19,000, being 2·38 per cent. of the total excise receipts. Of this amount, Rs. 1,16,000 represent duty, and Rs. 1,03,000 vend fees.

Present arrangements as regards cultivation, taxation and vend of intoxicating drugs.

41. Consequent on the passing of the Bombay Act V of 1901, the following restrictions were placed, with effect from the 1st August 1901, on the cultivation of hemp plant and the traffic in the intoxicating drugs :—

(*a*) Cultivation of the hemp plant for *Gánja* is restricted to the districts of Ahmednagar and Sátára and is there carried on under licenses, the cultivators being bound to harvest their crop under official supervision and to store the produce in Central and Bonded Warehouses located near the places of manufacture. From these Central Warehouses, the drug is issued to licensed dealers, or transferred under bond to the Bonded Warehouses established one in Bombay and the other in Surat. These Bonded Warehouses are, however, primarily intended for the storage of drugs imported from other Provinces under a system of permits. For the storage of Gánja in the warehouses a small fee is charged and all issues therefrom are made under the supervision of the Warehouse Inspector.

Gánja from Central Provinces, Charas from the Punjáb, Bháng from the Punjáb and the United Provinces.

(*b*) Duty at the following rates is levied on all intoxicating drugs issued from the warehouses or imported from other Provinces noted in the margin :—

On Bháng at annas 8 per seer of 80 tolas.
On Charas at Rs. 2 per seer.
On Gánja at Rs. 4 per seer.

(*c*) The wholesale business is separated from the retail vend. The licenses for the wholesale vend are issued to persons approved by the Collector and the Commissioner on payment of a fixed annual fee of Rs. 15 each. The privilege of retail vend in each shop separately is sold by public auction, no objection being taken to one person bidding for several shops.

(*d*) The maxima quantities of intoxicating drugs which may be transported without a permit from one place to another within the Presidency, or sold by a retail vendor to one and the same person in the aggregate in any one day are limited to five tolas in the case of Gánja and Charas, or any preparation or admixture thereof, and to one-fourth Indian seer, or twenty tolas in the case of Bháng, or any preparation or admixture thereof.

Total consumption of intoxicating drugs and incidence of taxation.

42. The total consumption of intoxicating drugs in the Bombay Presidency Proper in the year 1901-1902 amounted to 765 maunds, or two seers per 1,000 of population according to the census figures of 1901, and the general average incidence of taxation was Rs. 7·2 per seer. Of this Rs. 3·7 were derived from duty and Rs. 3·5 from vend fees.

Appendix 1 (so far as this relates to the Bombay Presidency Proper) :—

Column 2,	1901-1902	for 1900-1901.
„ 3,	219	for 475
„ 4,	2·38	for 4·8
	As. p.	As. p.
„ 5,	0 3	for 0 5
„ 6,	Gánja	for Gánja and Bháng.

Appendix 2 (so far as this relates to the Bombay Presidency Proper) :—

Column 2,	1901-1902	for 1900-1901.	
„ 3, Rs. 4			
„ 4, Rs. 2	}	for	{ No quantitative duties are at present levied in Bombay.
„ 5, As. 8			
„ 6, 2		for	10·3
„ 7, Rs. 3·7		for	...
„ 8, Rs. 3·5		for	2·5
„ 9, Rs. 7·2		for	2·5

J. POLLEN,
Commissioner of Customs, Salt,
Opium and Abkári.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

IMPERIAL FORMS.

IMPERIAL

Excise Revenue and Net

DETAIL OF GROSS RECEIPTS DURING

District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than Ordinary Country Spirit.				Country Spirit.						Country Spirit Toddy.				
												Tree Tax.				
	License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Deficiencies in Minimum Guarantee.	License fees in Distillery Areas.	Toddy Distillery fees and other Miscellaneous Items.	Out-stills.	Total Country Spirit.	On trees tapped for toddy used in distillation.	On trees tapped both for sale of raw toddy and its distillation.	On trees tapped for sale of raw toddy alone.	Total tree-tax Receipts.	Deficiencies in Minimum Guaranteed Revenue for tree-tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	98,962	1,584	...	10	1,594	19,86,779	...	5,80,584	81	...	25,67,444	...	1,61,436	...	1,61,436	...
Ahmedabad	2,185	...	...	...	...	1,53,203	1,797	...	...	8,400	1,63,400	...	...	550	550	...
Kaira	310	...	...	...	...	35,654	1,316	...	...	...	37,000	...	...	507	507	...
Panch Mahâls	115	...	...	...	...	30,332	8,668	...	147	...	39,147	...	...	...	...	...
Broach	360	...	...	...	...	1,25,000	...	...	...	...	1,25,000	...	...	6,297	6,297	...
Surat	1,455	43	...	...	43	5,17,600	33,400	...	147	...	5,51,147	...	...	2,70,932	2,70,932	...
Thána	4,055	...	...	...	...	9,70,968	...	...	...	...	9,70,968	...	...	82,652	82,652	...
Násik	1,448	...	...	...	...	1,13,000	...	...	...	...	1,13,000	...	...	1,550	1,550	62
Khándesh	855	...	...	...	...	3,34,432	2,568	...	655	...	3,37,655	...	...	...	...	...
Ahmednagar	850	...	...	...	...	67,324	1,676	...	...	...	69,000	...	...	3,092	3,092	...
Poona	5,656	...	46,390	104	46,494	5,10,000	...	...	48	...	5,10,048	...	...	11,702	11,702	...
Sátára	1,347	...	...	...	...	91,290	...	...	...	...	91,290	...	...	178	178	...
Sholápur	1,540	...	...	...	...	75,414	9,586	...	...	...	85,000	...	...	36,906	36,906	...
Bijápur	370	...	...	...	...	34,863	137	...	...	...	35,000	...	...	28,556	28,556	...
Belgaum	2,475	...	...	...	...	2,03,050	1,950	...	...	...	2,05,000	...	...	32,714	32,714	...
Dhárwár	2,095	...	...	...	...	2,20,138	13,862	...	...	...	2,34,000	...	...	46,242	46,242	...
Kánara	435	...	...	...	...	*89,730	*3,384	...	*681	...	*93,795	19,881	...	31,933	51,814	1,961
Ratnágiri	455	...	...	...	...	48,085	...	...	4,524	...	52,609	61,189	...	78,020	1,39,209	...
Kolába	1,895	...	...	...	...	4,15,987	...	...	...	...	4,15,987	...	...	15,497	15,497	...
Total ... 1901-1902 ...	1,26,872	1,627	46,390	114	48,131	60,22,849	78,374	5,80,584	6,283	8,400	66,96,490	81,070	1,61,436	6,47,328	8,89,834	2,026
Total ... 1900-1901 ...	1,24,264	1,752	32,210	117	34,079	55,82,972 (b)	2,99,928 (a)	4,37,270	7,116	8,400	63,35,686 (c)	91,975	1,58,401	6,37,285	8,87,661	2,220

(a) These items do not tally with those shown in the Imperial Form for 1900-1901 owing to deductions

(b) Exclusive of Rs. 1,04,094 on account of duty and Rs. 26,910

(c) Inclusive of Rs. 80,047 on account of refunds of Opium pa[illegible] fees due to

(d) Inclusive of the full amount of contribution recovered from the Opium

	Col. 7.	Col. 8.	Col. 10.	Col. 12.
*Aboveghát Tálukas ...	76,616	3,384	...	80,000
Coast Tálukas ...	13,114	...	681	13,795

FORM No. 1.

Revenue of 1901-1902.

THE YEAR BY DISTRICTS FROM

and Toddy.			Opium and its preparations including Poppy-heads.				Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.							
Shop license fees.	Fees for farms for use of trees on Government lands and other Miscellaneous Receipts.	Total toddy Receipts.	Duty.	License fees.	Gain on sale-proceeds of Opium.	Total.	Duty.	License fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other Items, A'bkári Revenue.	Other Items, Excise Opium Revenue.	Total.	Grand Total.	Total charges as in Form 2	Net Revenue in the year
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37,040	748	1,99,224	(b) 5,54,606	8,600	(b) 17,918	5,76,124	47,928	62,660	1,10,588	139	6	37,699	12,371	50,215	38,04,151	2,60,646	33,53,506
205	35	880	4,200	23	...	4,223	7,702	1,949	9,651	20	25	27	15,960	16,032	1,96,371	16,070	1,80,301
1,100	...	1,607	...	1	...	1	332	689	1,021	...	5	...	7,210	7,215	47,154	18,418	71,907
...	...	...	...	...	...	...	436	170	606	...	...	3	3,300	3,303	43,171		
2,279	3	8,579	...	...	...	...	3,006	643	3,649	9	4	...	7,680	7,693	1,45,281	6,300	1,38,981
1,34,082	438	4,05,452	...	5	...	5	3,513	3,225	6,738	259	4	...	3,120	3,383	9,68,223	19,336	9,48,887
14,368	1,332	98,352	...	2,161	...	2,161	1,310	2,086	3,396	...	51	26	1	78	10,79,010	29,094	10,49,916
165	77	1,854	...	...	...	...	1,291	3,568	4,859	1	...	90	5,520	5,611	1,26,772	11,607	1,15,165
...	...	...	...	...	...	...	3,109	2,178	5,587	3,107	806	111	15,600	19,624	3,63,721	31,748	3,31,973
5,170	173	8,435	...	...	...	...	22,085	1,471	23,556	85	2	170	9,960	10,217	1,12,058	14,878	97,180
19,001	385	31,083	...	...	...	...	10,454	8,895	19,349	2	...	6	9,720	9,728	6,22,363	9,091	6,13,272
47	5	230	...	10,298	...	10,298	1,352	1,833	3,185	...	...	72	...	72	1,06,422	10,172	96,250
22,563	565	60,034	...	...	...	...	1,261	678	1,939	...	46	...	7,920	7,966	1,56,498	7,676	1,48,813
54,855	411	83,822	...	1,677	...	1,677	1,126	1,397	2,523	20	...	...	1	21	1,23,413	7,841	1,15,572
63,708	488	96,910	...	1,327	...	1,327	109	3,237	3,346	3	...	...	4	7	3,09,065	9,185	2,99,880
77,676	573	1,24,491	...	7,575	...	7,575	2,534	3,526	6,060	19	8	5	4	36	3,74,257	19,199	3,55,058
14,729	683	69,100	...	564	...	564	3,526	1,593	5,119	902	...	113	...	1,015	1,70,118	12,745	1,57,373
27,672	658	1,67,539	...	890	...	890	1,883	1,647	3,530	1,077	...	176	...	1,253	2,26,376	21,805	2,04,471
2,013	184	17,694	...	1,285	...	1,285	2,584	1,810	4,394	...	...	45	1	46	4,41,301	14,969	4,26,332
4,76,763	6,758	13,75,381	(c) 5,58,806	29,406	17,918	6,06,130	1,15,841	1,03,255	2,19,096	5,643	957	38,543	(d) 98,372	1,43,515	92,15,615	5,10,780	87,04,835
4.96,334	6.075	13.92.290	5.56.196	19.889	16.663	5.92.748	3.878	1.94.898	1.98.776	893	219	39,178	17.153	57.443	87.35.286	4.21.080	83.14.206

made on account of remissions sanctioned by Government Resolution No. $\frac{439}{6 \text{ Cont.}}$ dated 21st January 1902, and to reduction in the minimum guarantee of the Belgaum District.

on account of gain on Opium issued for sale in Sind.

several Native States as shown in Column 6 of Imperial Form No. II.

Farmers of the districts where the selection system is in force.

J. POLLEN,
Commissioner of Customs, Salt,
Opium and A'bkári.

IMPERIAL FORM No. 2.

Excise Charges of 1901-1902.

District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
1	2	3	4	5	6	7	8
Bombay—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Commissioner of Customs	.....	...	...	193	.....	193	
Do. Opium Preventive Service...	67,636	12,449	7,959	1,682	.....	89,726	
Collector of Land Revenue, Customs and Opium	34,655	5,552	7,257	4,548	* 80,047	1,32,059	* Represents refund of Opium pass-fee due to several Native States.
Collector of Salt Revenue	21,284	268	6,200	916	.....	28,668	
Ahmedabad	11,637	1,907	1,768	725	33	16,070	
Kaira ... ... / Panch Maháls	12,561	2,909	2,784	164	.....	18,418	
Broach	4,940	983	258	119	.....	6,300	
Surat	14,995	3,210	513	618	.....	19,336	
Thána	20,333	7,560	687	514	.....	29,094	
Násik	8,067	2,906	333	301	.....	11,607	
Khándesh	23,673	6,732	936	407	.....	31,748	
Ahmednagar	11,640	2,325	263	650	.....	14,878	
Poona	6,672	1,762	...	657	.....	9,091	
Sátára	7,317	2,255	54	546	.....	10,172	
Sholápur...	5,503	1,710	225	238	.....	7,676	
Bijápur	5,204	1,910	189	538	.....	7,841	
Belgaum	6,830	2,100	154	131	.....	9,185	
Dhárwár...	10,564	2,549	145	147	5,794	19,199	
Kánara	9,633	2,146	317	649	.....	12,745	† Exclusive of the Opium and A'bkárí Compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality on account of loss of revenue.
Ratnágiri	15,945	2,776	1,346	1,738	.....	21,805	
Kolába	10,311	3,943	312	403	.....	14,969	
Total, Charges. 1901-1902.	(a)3,09,490	67,952	31,670	15,884	† 85,874	5,10,780	
Total, Charges. 1900-1901.	2,22,225	63,955	25,311	14,366	† 95,212	4,21,079	

(a) No deductions on account of contributions recovered from the Opium Farmers have been made as last year, as these contributions are solely utilized for the maintenance of the New Opium Preventive Service.

J. POLLEN,
Commissioner of Customs, Salt,
Opium and A'bkárí.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs. Number of wholesale licenses for sale of										
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries.			European liquors imported or manufactured in India, except Methylated Spirits.	Methylated Spirit.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows	Temporary Refreshment Rooms.
			Central Distilleries, public or private.													
			Mhowra and molasses spirit.	Toddy Spirit.	Out-stills.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Bombay	...	...	...	1	...	75	29	1	...	...	5	14	42	1	...	75
Ahmedabad	...	...	1	...	...	5	...	...	...	...	2	...	1	1	...	2
Kaira	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...
Panch Mahâls	...	...	1	...	...	...	...	...	...	...	...	...	...	2	...	...
Broach	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...
Surat	...	...	1	...	...	4	...	...	...	...	1	...	...	1	...	...
Thâna	...	...	...	...	...	3	4	...	...	...	1	...	...	...	...	...
Násik	...	...	...	...	...	5	...	...	...	...	2	1	3	2	1	2
Khandesh	...	...	1	...	...	1	3	...	...	...	1	...	...	...	1	1
Ahmednagar	...	...	3	...	...	4	1	...	...	...	2	1	...	2	...	1
Poona	...	...	...	...	...	5	3	...	...	...	8	...	...	1	...	...
Sátara	1	1	1	...	...	26	2	...	...	...	87	10	...	3	...	10
Sholápur	...	...	1	...	...	15	1	...	...	...	183	3	1	1	2	...
Bijápur	...	...	1	...	...	5	...	...	...	...	2	2	...	2	...	1
Belgaum	...	...	1	...	...	...	...	...	...	...	4	...	...	1	...	...
Dhárwár	...	...	1	...	...	8	3	...	...	...	1	...	...	1	...	...
Kánara	...	...	1	...	...	7	3	...	...	...	1	1	...	3	...	...
Ratnágiri	...	...	...	3	...	...	1	...	...	...	2	...	...	1	...	...
Kolába	...	...	...	9	...	8	1	...	...	...	1	...	...	...	...	...
	...	...	18	...	...	6	...	...	...	...	2	4	...	2	...	...
Total ... 1901-1902 ...	1	1	31	13	...	177	51	1	...	...	306	36	47	29	4	156
Total ... 1900-1901 ...	1	...	31	13	...	183	...	1	...	...	457	39	45	29	4	105

District.	Vend of Liquor and Drugs—*continued.* Number of shops licensed to sell by retail.										Remarks.
	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy).					Opium and its preparations.		Drugs other than Opium (Bhâng, Gânja, &c.).	
			Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy shop licenses.	Total.	Raw Opium.	For medical purposes (druggist's permits and the like).		
1	18	19	20	21	22	23	24	25	26	27	28
Bombay	49	296	...	50	62	100	212	12	409	63	
Ahmedabad	10	68	...	1	1	7	9	143	11	30	
Kaira	2	35	7	...	...	...	7	119	1	11	
Panch Mahâls	1	52	...	...	...	...	...	37	.....	2	
Broach	1	66	13	...	15	13	41	50	.....	12	
Surat	7	231	7,249	10	6	239	7,504	24	13	24	
Thâna	10	337	393	...	195	192	780	17	.....	20	
Násik	5	103	...	...	...	11	11	41	...	42	
Khándesh	4	215	...	...	...	...	...	102	...	63	
Ahmednagar	1*	23	...	...	2	8	10	54	.....	36	
Poona	3	72	4	...	6	41	51	54	.....	48	
Sátára	1	56	3	...	...	...	3	39	.....	33	
Sholápur	5	87	...	...	...	19	19	46	.....	20	
Bijápur	3	72	...	...	...	84	84	15	.....	28	
Belgaum	...	115	1	...	2	93	96	16	.....	23	
Dhárwár	1	122	...	...	2	114	116	22	.....	32	
Kánara	6	147	1	...	...	110	111	11	.....	20	
Ratnágiri	...	188	...	...	...	142	142	8	.....	13	
Kolába	6	178	3	...	22	88	113	13	2	15	
Total ... 1901-1902 ...	115	2,463	7,674	61	313	1,261	9,309	831	436	588	
Total ... 1900-1901 ...	111	2,443	7,315	61	319	1,255	8,950	839	456	639	

* Exclusive of the distillery at Wádia in the Sankheda Mewás under the Rewa Kántha Agency.

J. POLLEN,
Commissioner of Customs,
Salt, Opium and Abkári.

IMPERIAL

Duty and

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.										Country Spirits issued Public		
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.		
	Issues at average strength of degrees, Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° U. P.	At strength of 60° U. P.	At strength of
	Number of Imperial Gallons.	Average strength per Gallon.												
1	2		3	4	5	6	7	8	9	10	11	12	13	14
			Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.			
Bombay	178	2·2°U.P.	6 0 0	(a) 3,019	6 0 0	205	0 1 7 @ 5 % *ad valorem.*		...	...	...	132,023	62,604	(20·5° U. P.) 491,093
Ahmedabad ...	...	...	...	...	...	...	...	...	...	...	...	60,100	83	.....
Kaira	...	...	...	...	...	...	...	...	...	...	...	16,660	2,264	.....
Panch Mahâls ...	...	...	...	...	...	...	...	...	...	...	...	16,846	38,313	.....
Broach	...	...	...	...	...	...	...	...	...	...	...	47,905	628	.....
Surat	8	15°U.P.	6 0 0	...	...	...	...	...	...	...	...	146,448	182,165	.....
Thâna	...	...	...	...	...	...	...	...	...	...	...	140,001	529,724	.....
Násik	...	...	...	...	...	...	...	...	...	...	...	37,738	10,967	.....
Khándesh	...	...	...	...	...	...	...	...	...	...	...	68,272	251,363	.....
Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	...	18,572	...	.....
Poona	..	...	...	...	...	...	...	...	...	742,243	0 1 0	128,178	...	.....
Sátára	...	...	...	...	...	...	...	...	...	...	...	25,184	...	.....
Sholápur	...	...	...	...	...	...	...	...	...	...	...	21,856	...	.....
Bijápur	...	...	...	...	...	...	...	...	...	...	...	10,727	...	.....
Belgaum	...	...	...	...	...	...	...	...	...	...	...	52,409	...	.....
Dhárwár	...	...	...	...	...	...	...	...	...	...	...	65,226	...	.....
Kánara	...	...		...	...	...	...	...	...	...	...	45,352	...	(40° U. P.) 2,605
Ratnágiri	...	...	...	...	...	...	...	...	...	...	...	43,023	98,600	.....
Kolába	...	...	...	...	...	...	...	...	...	...	...	132,722	57,532	.....
Total. (1901-1902.	186	...	...	3,019	...	205	...	...	...	742,243	...	1,209,253	1,234,243	(20·5° U. P.) 491,093 (40° U. P.) 2,605
Total. (1900-1901.	3,068	...	...	3,587	...	52	...	10	...	515,366	...	1,142,291	1,226,696	(20·5° U.P.) 459,200 (40° U. P.) 2,356

Note.—Toddy spirit is sold in the Town and Island of Bombay, in the Salsette and Bassein Tálukas of the

(a) Inclusive of 2,964 gallons supplied to the Government Departments free of duty.

FORM No. 4.

Consumption.

From Central Distilleries, or Private.	Rates of duty.		Opium and its Preparations.	Prices per ser (2 lbs. of 40 tolás each).		Other Drugs. Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolás each).			Remarks.
Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.	Issues in sers (1 ser = 2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which retail Vendors sell.	Bhang.	Ganja.	Other sorts.	
15	16		17	18	19	20	21	22	23
		Rs. a. p.		Rs.	Rs.				
514,478	25° U.P.	3 0 0							
	25° U.P.	2 1 6	(*b*)	6,814	28	28	2,150	7,259	1,839
	60° U.P.	1 1 10	(*b*)						
	25° U.P.	2 10 0	(*c*)						
		2 8 0	(*d*)						
45,108		0 12 0	(*c*)	5,141	24	29	523	1,902	49
	60° U.P.	1 6 0	(*c*)						
		1 5 0	(*d*)						
		0 6 0	(*e*)						
	25° U.P.	2 4 0	(*f*)						
13,416		1 0 0	(*g*)	2,115	24	29	154	522	...
	60° U.P.	1 4 0	(*f*)						
		0 8 0	(*g*)						
	25° U.P.	1 0 0	(*hh*)						
27,960		0 12 0	(*h*)	761	24	29	51	134	...
	60° U.P.	0 7 0	(*hh*)						
		0 6 0	(*h*)						
	25° U.P.	2 10 0	(*c*)						
36,180		2 8 0	(*d*)	2,080	24	29	145	459	51
	60° U.P.	1 6 0	(*e*)						
		1 5 0	(*d*)						
		2 8 0	(*i*)						
	25° U.P.	2 4 0	(*j*)						
		2 0 0	(*k*)						
		1 12 0	(*l*)						
182,702		1 6 0	(*i*)	1,285	24	29	713	1,074	...
		1 2 0	(*j*)						
	60° U.P.	1 0 0	(*k*)						
		0 13 0	(*l*)						
		2 10 0	(*mm*)						
		2 8 0	(*m*)						
	25° U.P.	2 0 0	(*n*)						
		1 12 0	(*o*)						
		1 10 0	(*b*)*						
316,890		1 8 0	(*b*)†	269	23	34	732	52	34
		1 5 0	(*mm*)						
		1 4 0	(*m*)						
	60° U.P.	1 0 0	(*n*)						
		0 14 0	(*o*)						
		0 13 0	(*b*)*						
		0 12 0	(*b*)†						
	25° U.P.	2 12 0	(*p*)						
		2 0 0	(*q*)						
32,690		2 6 0	(*pp*)	1,396	23	28	103	1,195	126
	60° U.P.	1 6 0	(*p*)						
		1 0 0	(*q*)						
		1 3 0	(*pp*)						
		2 0 0	(*r*)						
	25° U.P.	1 4 0	(*aa*)						
151,749		0 12 0	(*s*)	4,645	23	28	100	1,604	...
		1 0 0	(*r*)						
	60° U.P.	0 10 0	(*aa*)						
		0 6 0	(*s*)						
13,929	25° U.P.	3 10 0		2,766	23	28	32	694	173
96,134	25° U.P.	3 14 0	(*d*)	3,164	23	28	140	3,300	803
		4 0 0	(*c*)						
18,888	25° U.P.	3 10 0		702	23	40	...	215	...
16,392	25° U.P.	3 8 0	(*a*)	2,513	23	28	32	721	50
		3 6 0	(*d*)						
8,945	25° U.P.	3 4 0		123	23	38	...	289	...
39,300	25° U.P.	3 14 0		277	23	35	...	98	...
48,919	25° U.P.	3 6 0		316	23	44	...	960	...
	25° U.P.	3 4 0	(*t*)						
		1 12 0‡	(*u*)						
		0 8 4	(*b*)						
35,577§		2 9 0	(*t*)	54	23	41	5	1,075	...
	40° U.P.	1 6 0‡	(*u*)						
		0 6 8	(*b*)						
	25° U.P.	1 12 0‡							
71,707		0 8 4	(*b*)	85	23	34	...	393	...
	60° U.P.	0 14 0‡							
		0 4 2	(*b*)						
122,554	25° U.P.	2 8 0	(*bb*)	236	23	32	3	832	1
	60° U.P.	1 4 0							
1,792,618	.....	...		34,742	...	...	4,873	23,108	2,626
1,713,873	.....	...		36,804	...	...	4,549	76,303	2,520

(*b*) Shows the rate of duty on toddy spirit, exclusive of the drawback on account of tree-tax.

(*c*) Shows the rate of duty applicable to the city, cantonment and portion within ten miles round, and

(*d*) to the rest of the district excepting

(*e*) the Parántij Táluka, including Modása Mahál, exclusive of the villages of Deroli, Amodra and Indran.

(*f*) Shows the rate of duty applicable to the whole district excepting the Kapadvanj and Thásra Talukas, with the exception of the town of Dákor.

(*g*) Do. do. to the talukas of Kapadvanj and Thásra (excepting the town of Dákor) and the villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District.

(*h*) Shows rates of duty applicable to the eastern talukas.

(*hh*) Shows the rates applicable to the western talukas.

(*i*) Shows rates of duty applicable to the city of Surat and those portions of the talukas of Chorási and Olpád which are within five miles' limit of the Surat City.

(*j*) Do. to the rest of the talukas of Chorási and Olpád and to the western portions of the talukas of Bulsár, Bárdoli, Mándvi and Chikhli.

(*k*) Do. to the táluka of Jalálpur.

(*l*) Do. to the eastern portion of the talukas of Bulsár, Bárdoli, Mándvi and Chikhli and to the Párdi Táluka.

(*m*) Do. to the talukas of Bassein, Bhiwndi, Váda, Murbád and Sháhápur.

(*mm*) Do. to the talukas of Sálsette and Kalyán.

(*n*) Do. to the talukas of Máhim and Dáhánu.

(*o*) Do. to the Umbargaon Petha.

(*p*) Do. the whole district excepting the talukas of

(*q*) Báglán, Kalvan and Peint, and

(*pp*) Málegaon Táluka.

(*r*) Do. the whole district except

(*s*) the Navápur Petha, Akráni Pargana and the villages of the Taloda Táluka to the west of the town of Taloda, and

(*aa*) Pimpalner, Nandurbár proper, Sháháda and the rest of the Taloda Táluka.

(*t*) Do. aboveghát talukas of the Kánara District.

(*u*) Do. coast talukas of Kánara District.

(*bb*) The whole district, except the talukas of Alibág and Panvel, where the rates are Rs. 2-10-0 and Re. 1-5-0 for 25° U. P. and 60° U. P., respectively.

* Applicable to Sálsette Táluka.

† Do. Bassein Táluka.

Thána District, in the coast talukas of the Kánara District, and in the whole of the Ratnágiri District.

‡ These rates came into force from 1st April 1902.

§ Aboveghát Talukas—17,681 ; Coast Talukas—17,896.

J. POLLEN,

Commissioner of Customs, Salt, Opium and Abkári.

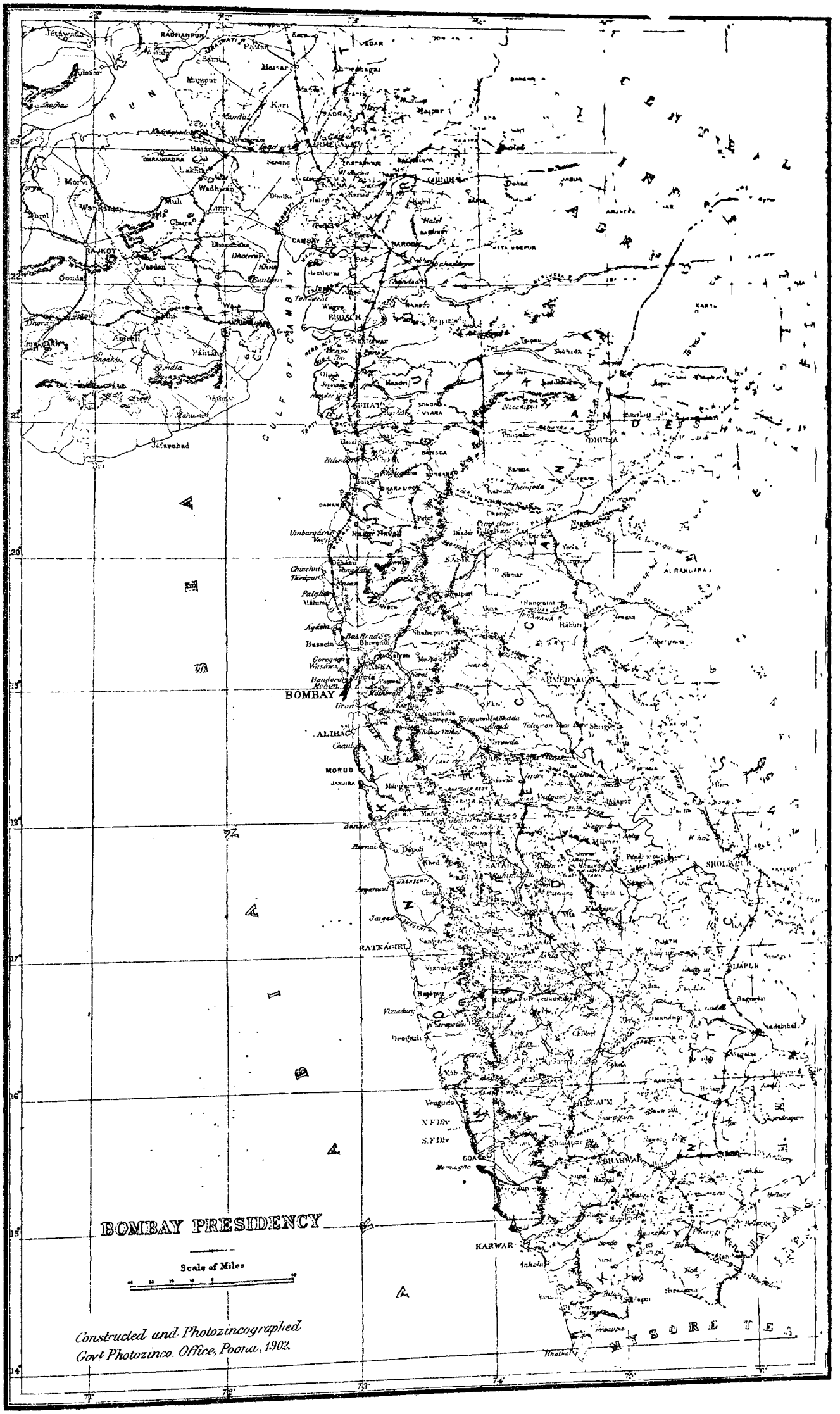
IMPERIAL FORM No. 5.

Incidence of Consumption.

District.	Population.				Number of Persons per Retail Shop for sale of	
					Liquors.	
	Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 19 of Form 3.	Country fermented liquors, column 24 of Form 3.
1	2	3	4	5	6	7
Bombay ...	.....	.....	.....	776,006	2,622	3,660
Ahmedabad ...	.....	.....	.....	795 967	11,705	88,441
Kaira	.....	.....	.....	716,332	20,467	102,333
Panch Mahâls ...	.....	.....	.....	261,020	5,020	.....
Broach	.....	.....	.....	291,763	4,421	7,116
Surat	.....	.....	.....	637,017	2,267	85
Thána	.....	.....	.....	811,433	2,408	1,040
Násik	.....	.....	.....	816,504	7,927	74,228
Khándesh ...	.....	.....	.....	1,446,015	6,726	.....
Ahmednagar ...	.....	.....	.....	837,695	36,422	83,769
Poona	.....	.....	.....	995,330	13,824	19,516
Sátára	.....	.....	.....	1,146,559	20,474	382,186
Sholápur ...	.....	.....	.....	720,977	19,486	37,946
Bijápur ...	.....	.....	.....	735,435	10,214	8,755
Belgaum ...	.....	.....	.....	993,976	8,643	10,354
Dhárwár ...	.....	.....	.....	1,113,298	9,125	9,597
Kanara ...	.....	.....	.....	454,490	3,092	4,095
Ratnágiri ...	.....	.....	.....	1,167,927	6,212	8,225
Kolába	.....	.....	.....	605,566	3,402	5,359
Total ...	.....	.....	.....	15,323,310	6,221	1,646

District.	Number of Persons per Retail Shop for sale of		Gross Excise Receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total population, *see* column 35 of Form 1.	Remarks.
	Drugs.						
	Opium and its preparations, column 25 of Form 3.	Other drugs, column 27 of Form 3.	From spirits and fermented liquors, total of columns 2, 6, 12 and 20 of Form 1.	From Opium and its preparations, column 24 of Form 1.	From drugs other than Opium, column 27 of Form 1.		
1	8	9	10	11	12	13	14
Bombay ...	64,667	12,318	36,948	7,424	1,425	43,215	
Ahmedabad ...	5,378	26,532	2,091	53	121	2,265	
Kaira	6,020	65,121	543	.....	14	736	
Panch Mahâls ...	7,055	130,510	1,504	.....	23		
Broach	5,885	24,314	4,591	.....	125	4,763	
Surat	26,542	26,542	15,040	.....	106	14,896	
Thána	47,731	40,572	13,228	27	42	12,939	
Násik	19,915	19,441	1,424	.....	60	1,410	
Khándesh ...	14,177	22,953	2,341	.....	39	2,296	
Ahmednagar ...	14,443	23,269	935	.....	281	1,160	
Poona	18,780	20,736	5,961	.....	194	6,161	
Sátára	29,399	34,744	810	90	28	839	
Sholápur ...	15,673	36,049	2,033	.....	27	2,064	
Bijápur... ...	49,029	26,266	1,620	23	34	1,571	
Belgaum ...	62,123	38,230	3,062	13	34	3,017	
Dhárwár ...	50,604	34,790	3,239	68	54	3,189	
Kánara... ...	41,317	22,724	3,596	12	113	3,463	
Ratnágiri ...	145,991	89,841	1,889	8	30	1,751	
Kolába	46,582	40,371	7,193	21	73	7,040	
Total ...	18,439	28,482	5,382	396	143	5,681	

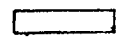
J. POLLEN,
Commissioner of Customs, Salt, Opium and Abkári.

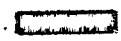

BOMBAY PRESIDENCY
Scale of Miles
Constructed and Photozincographed
Govt Photozinco. Office, Poona, 1902.
BOMBAY
SURAT
BROACH
CAMBAY
BARODA
RAJKOT
KARWAR
GOA
RATNAGIRI
SHOLAPUR
KHANDESH
BERAR
HYDERABAD
MYSORE
GULF OF CAMBAY
RUNN

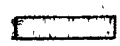
References

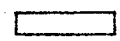
British Districts

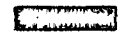
1 *Under the Public or Private Distilleries Still head duty and License fee system*

2 *Under the Public or Private Distilleries Still head duty and minimum guaranteed Revenue system.* 

3 *Under the Central Distillery Still head duty and minimum guaranteed Revenue system.* 

4 *Native States within the Presidency which have leased their Abkari Revenue to the British Government for a period of years and the Abkari Administration of which is managed under system No. 2 above.* 

System No. 3 above. 

5 *Native States within the Presidency which under Treaty engagements are working their Abkari under British system.* 

6 *Native States which have agreed to maintain a shopless belt along their frontier, marching with tracts coming under heads 2, 3, 4 & 5.*

7 *Portuguese Indian Settlements.*

No. C-768 of 1902.

Revenue Department.

Commissioner's Office,
Camp Sindhri, 23rd—26th December 1902.

Memorandum.

The Commissioner in Sind has the honour to submit the Annual Report on the Administration of the Abkári Department of the Province of Sind for the Revenue year 1901-1902.

2. The most important change during the year was the abolition (*vide* Government Resolution No. 4287, dated 21st June 1901) of the old system of farming to one man the right to sell intoxicating drugs by retail throughout one or more districts. It was replaced by the system of auctioning the right to sell by retail, for each shop separately: and by the system (*vide* Government Notification No. 4029, dated 12th June 1901) of levying on the drugs manufactured or permitted to be imported a direct quantitative duty at the following rates:—

Bhang	...	... 8 annas per seer.
Charas	...	... Rs. 2 per seer.
Ganja	...	... Rs. 4 per seer.

3. The experience of the new system during the year has revealed the existence in some cases of a very keen competition between neighbouring shopkeepers, resulting in the reducing of prices in those places to an undesirably low point. This will doubtless, to a great extent, right itself in a year or two: and, where it is possible to assist the process by abolishing a shop here or there or by fixing minimum retail prices or by putting an upset reserved fee on the shops where prices have been lowered to an undesirable point, the Commissioner will do this.

4. By Government Notification No. 4028, dated 12th June 1901, the cultivation of hemp was prohibited in all districts except dehs Bubak and Yakubani of the Larkána District.

5. The second important change was the stopping of the sale, without a license, of Methylated spirits—*vide* Government Resolution No. 4872, dated 13th July 1901.

Nine licenses were given, at Rs. 5 per annum, in the town of Karáchi, and the quantity of Methylated spirits sold was, according to the accounts kept by license-holders, only 1,599 gallons, and the revenue derived from license fees was Rs. 43-5-4. The new system worked smoothly and no abuses were detected.

6. The system referred to in paragraph 2 of last year's report, according to which every bottle of liquor bottled in the Province has to bear a printed label, continues to work satisfactorily.

7. No fresh permits for the import of Multan liquor were issued during the year under report owing probably to the licensees at Sukkur and the distillers at Kotri having come to an understanding. The system of supplying country liquor partly from the Uran Distillery and partly from the Kotri Distillery continues. The restriction on the sale of foreign liquors below 15° U. P. continued to be in force except in the case of home-bottled spirit of superior quality, which is expensive and therefore cannot enter into undue competition with country liquor.

8. The following statements contrast the realizations in the year under report with those of the previous four years :—

Heads of Revenue.	Realizations.				
	1897-98.	1898-99.	1899-1900.	1900-1901.	1901-1902.
	Rs.	Rs.	Rs.	Rs.	Rs.
Intoxicating drugs	2,50,325	2,42,800	2,79,200	2,75,900	2,53,430
Foreign and other liquors dutiable at tariff rates	16,419	16,664	17,157	17,310	19,110
Country Spirit	8,16,899	8,16,219	8,34,835	7,89,472	8,46,166
Toddy (Karáchi District only) ...	1,200	900	925	1,325	1,425
Miscellaneous	703	3,249	3,765	3,309	3,543
Total ...	10,85,546	10,79,832	11,35,882	10,87,316	11,23,383

9. The figures show an increase of Rs. 36,067 in the total receipts of Abkári Revenue as compared with the previous year. But, as in the previous year, there is again a falling off under the head "Intoxicating Drugs" (Rs. 22,761): this is due principally to the introduction of the new system referred to in paragraph 2 above, for being unacquainted with it bidders were reluctant to bid freely for the licenses for the retail shops. There is, however, a large increase (Rs. 56,694) in the sale of "Country Spirits," and the increase is due to a large consumption of Uran liquor in consequence of a fall in its price.

10. The prices of Kotri liquor were nearly the same as in the previous year. The wholesale prices of Uran liquor, which were temporarily raised by 8 annas per gallon last year owing to the failure of the Mowra crops, were again reduced in the year under report. The other sources of revenue show slight variations, and do not require any comment.

Imperial Form 4.

11. The following figures show the sale in gallons in the last two years of weak and strong liquor :—

		1900-1901.	1901-1902.
Kotri liquor ...	Weak	12,788	6,066
	Strong	1,23,386	1,24,895
Uran liquor ...	Weak	31,989	46,500
	Strong	2,041	3,250

12. There is an increase in the consumption of strong Kotri liquor and in that of weak and strong Uran liquors this year. The reason why less weak Kotri liquor was drunk is probably that the price of Uran liquor was (as stated above) reduced, and so those, who like it best but had had to give it up when its price rose, returned to it.

13. The number of stills licensed remained unchanged at 21, and their aggregate capacity was the same, *viz.*, 3,104 gallons. The average strength of liquor manufactured was 6° U. P. for strong and 37° U. P. for weak liquor against 6·4° U. P. and 37° U. P., respectively, last year. The total quantity of liquor turned out was 1,42,484 gallons as against 1,38,239 in the preceding year, while the quantity issued to the various Districts was 1,40,180 gallons as against 1,36,239 in the previous year. The approximate cost of manufacturing liquor during the year is reported to have been as follows :—

		Weak.			Strong.		
		Rs.	a.	p.	Rs.	a	p.
Plain liquor, per gallon ...	Worm still	0	12	9	1	6	0
	Pot still (used for re-distillation only).						
Flavoured liquor per gallon .	Worm still	0	15	0	1	6	6
	Pot still (used for re-distillation only).						

14. The average prices charged by distillers during the year as compared with those of the previous year, were as follows :—

	Weak.			Strong.		
Plain spirit, per gallon—						
Worm still—	Rs.	a.	p.	Rs.	a.	p.
1900-1901	1	1	0	1	9	0
1901-1902	1	1	6	1	8	6
Flavoured spirit, per gallon—						
Worm still—						
1900-1901	1	3	0	1	11	0
1901-1902	1	3	6	1	10	0

15. The maximum retail prices, exclusive of the still head duty, were as follows :—

	Weak.			Strong.		
	Rs.	a.	p.	Rs.	a.	p.
Plain spirit, per gallon	1	14	0	2	0	0
Flavoured spirit, per gallon	2	4	0	2	8	0

16. The expenditure in Sind in connection with Ábkári is as usual small as compared with the receipts. It amounted to only Rs. 19,788 as against Rs. 16,444 last year. The increase is due to the expenditure incurred in connection with the new central warehouse for Bháng established in the Lárkána District. Imperial Form 2.

17. The number of shops for the sale of liquors has not been changed to any considerable extent, *vide* Imperial Form 3. Imperial Form 3.

18. The comparatively slight decrease of 1,508 seers in the consumption of Bháng does not call for any remarks. The very large increase of 3,334 seers in the consumption of Charas is apparently due to the fall in the price of this drug which has resulted from the keenness in some cases of the competition between neighbouring licensees. Imperial Form 4.

19. The imports into Karáchi of foreign spirits (including imports from the Punjáb and other parts of India) as reported by the Chief Collector of Customs for the last two years are given below :—

	1900-1901.	1901-1902.
	Rs.	Rs.
Ale, Beer, Porter	3,73,616	4,94,913
Brandy, Gin, Whisky ...	1,29,138	1,32,610
Champagne, Claret, Port, Sherry and other sorts	35,630	39,539
Total ...	5,38,384	6,67,062

20. The details as compared with the previous year of the sales at shops licensed to sell foreign liquors in the several districts in Sind during 1901-1902 are given in the following table :—

Districts.	1900-1901.								1901-1902.							
	Fermented liquors.		Wines.		Liqueurs.		Spirits.		Fermented liquors.		Wines.		Liqueurs.		Spirits.	
	Doz.	Qts.	Doz.	Qts.	Doz.	Qts.	Doz.	Qts.	Doz.	Qts.	Doz.	Qts.	Doz.	Qts.	Doz.	Qts.
Karáchi ...	32,995	6	3,746	9	191	5	18,398	3	53,540	2	4,039	6	221	7	22,087	10
Hyderabad ...	3,346	0	391	0	52	0	4,146	0	3,145	0	324	0	60	0	3,864	0
Sukkur	973	0	212	0	64	0	2,360	0	1,760	0	195	0	62	0	2,359	0
Lárkána ...									51	0	30	0	...		361	0
Thar and Párkar.	13	0	0	7	...		58	4	7	1	1	0	...		51	0
Upper Sind Frontier ...	29	0	4	4	2	7	103	9	44	8½	3	6	2	0	98	10½
Total ...	37,356	6	4,354	8	310	0	25,066	4	58,547	11½	4,593	0	315	7	28,821	8½

21. The cause of the marked increase in the consumption of fermented liquors in the Karáchi District is said to be the large consumption of beer by soldiers who had received bounty money for extending their service. The increase in the sales of spirits is said to be probably due to large quantities of inferior spirits being bought with the object of bottling them and sending them to be sold up country and in the Punjáb.

22. The number of offences against the Abkári Laws disposed of during the year under report in each district will be found in Appendix B. The total number, 103, of cases reported exceeds that of the previous year by only one. The greatest decrease, where there was a decrease, is again noticeable in the Sukkur District owing, it is stated, to the continued vigilance on the part of authorities in Baluchistan and the Khairpur State.

The details of the 103 cases may be classed as under :—

Breaches of Abkári Licenses	4
Illicit importation and transport of country liquor ...	6
Illicit importation, sale, manufacture or transport of intoxicating drugs	93
	103

23. On the whole the results of the year's operations are satisfactory. No attempt is made to stimulate the sale either of liquor or intoxicating drugs, and the practice of inviting public opinion before opening new shops has been maintained.

A. CUMINE,
Commissioner in Sind.

To

The Secretary to Government,
Revenue Department,
Bombay.

APPENDIX A.

District.	Population according to the Census of 1901.	Realizations.			Incidence per head.					
		Average of five years, 1899-1900.	1900-1901.	1901-1902.	During five years ending 1899-1900.			1900-1901.		1901-1902.
		Rs.	Rs.	Rs.	Rs. a. p.			Rs. a. p.		Rs. a. p.
Karáchi	446,513	3,99,505	3,69,479	3,36,946	0	10	6	0	9 8	0 12 1
Hyderabad ...	989,030	3,71,857	3,57,033	4,00,384	0	6	4	0	5 9	0 6 9
Sukkur	523,345	2,60,439	2,71,034	1,36,983	0	4	5	0	4 3	0 4 2
Lárkána	656,083	...	...	1,61,611	...			...		0 3 9
Thar and Párkar...	363,894	54,418	43,962	49,779	0	2	3	0	1 11	0 2 2
Upper Sind Frontier	232,045	49,663	47,807	37,680	0	4	7	0	3 3	0 2 7
Total ...	3,210,910	11,35,882	10,89,315	11,23,382	0	5	7	0	5 5	0 5 7

APPENDIX B.

District.	1901-1902.								
	Number of cases reported.	Number of persons concerned.	Number of persons arrested.	Number of persons convicted.	Number of persons who paid fine.	Number of persons who suffered imprisonment.	Amount of fine recovered.	Cases upset on appeal.	Reward paid to informers.
							Rs.		Rs. a. p.
Karáchi	6	10	6	6	3	3	65	...	10 0 0
Hyderabad	29	36	35	34	32	2	525	2	156 0 0
Sukkur	16	19	19	16	16	1	265	...	58 0 0
Lárkána	23	33	32	24	24	...	634	...	163 0 0
Thar and Párkar ...	6	6	6	5	4	1	72	...	15 0 0
Upper Sind Frontier .	23	25	25	21	21	...	261	...	151 0 0
Total ...	103	129	123	106	100	7	1,822	2	553 0 0
Total for 1900-1901.	102	120	120	98	92	8	1,632	5	432 12 0

By order,

J. P. VAUGHAN,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue of 1901-1902.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
District.	Detail of Gross Receipts during the Year by Districts from												
	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirit.	Country Spirits and Fermented Liquors.				Opium and its preparations, including Poppy-heads.				Drugs other than Opium.		
											Ganja, Bhang, &c.		
	License fees.	Duty on spirits.	Still-head duty.	License fees for sale of country spirit.	Toddy-shop license fees.	Total.	Duty at the rate of Rs. 5½ per lb. or at Rs. 700 per chest of lbs. 136-4-80.	License fees.	Gain on sale-proceeds of opium.	Total.	Fees on permits.	License fees.	Total.
	Rs. a. p.	Rs.	Rs. a. p.	Rs.	Rs.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.
Karáchi	13,009 0 0	671	2,57,486 0 0	11,844	1,425	2,70,755 0 0	23,394	...	5,864	29,258	9,542 0 0	42,888	52,430 0 0
Hyderabad	2,688 0 0	.....	3,00,360 0 0	11,670	...	3,12,030 0 0	35,115	...	14,458	49,573	27,378 0 0	55,166	82,544 0 0
Lárkána	418 8 0	.....	1,14,472 10 0	4,174	...	1,18,646 10 0	...	...	...	...	18,061 4 10	24,480	42,541 4 10
Sukkur	2,009 8 0	.....	80,296 8 0	4,054	...	84,350 8 0	22,990	...	6,588	29,578	24,988 14 2	25,924	50,912 14 2
Thar and Párkar ...	101 0 0	.....	34,174 0 0	1,596	...	35,770 0 0	19,791	...	...	19,791	2,222 0 0	11,685	13,907 0 0
Upper Sind Frontier.	213 0 0	.....	24,936 0 0	1,103	...	26,039 0 0	2,804	...	...	2,804	.....	11,095	11,095 0 0
Total ...	18,439 0 0	671	8,11,724 13 0	34,441	1,425	8,47,590 13 0	1,04,094	...	26,910	1,31,004	82,192 3 0	1,71,238	2,53,430 3 0
Total for 1900-1901 ...	17,056 0 0	254	7,56,669 0 0	32,803	1,325	7,90,797 0 0	97,604	...	23,536	1,21,140	44 0 0	2,75,900	2,75,944 0 0

1	15	16	17	18	19	20	21	22	23
District.	Detail of Gross Receipts during the Year by Districts from								
	Fines, Forfeitures and Miscellaneous.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	Remarks.
	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other items, A'bkári Revenue.	Other items, Excise Opium Revenue.	Total.				
	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karáchi	65 0 0	16	.....	3,400 0 0	3,481 0 0	3,69,694 0 0	6,839 0 0	3,88,033 0 0	
Hyderabad	.....	...	3,122 0 0	3,669 0 0	6,791 0 0	4,53,626 0 0	14,717 0 0	4,71,272 0 0	
Lárkána	4 12 4	...	.....	1,631 11 0	1,636 7 4	1,63,242 14 2	3,864 7 6	1,83,240 12 8	
Sukkur	1 1 8	...	1 1 6	10 0 0	12 3 2	1,66,862 12 4	3,554 12 0	1,88,115 8 9	
Thar and Párkar... ...	0 10 9	...	.....	3,172 9 7	3,173 4 4	72,742 4 4	2,666 1 11	96,463 7 7	
Upper Sind Frontier ...	2 0 0	...	331 0 0	552 0 0	885 0 0	41,036 0 0	790 0 0	43,985 0 0	
Total ...	73 8 9	16	3,454 1 6	12,435 4 7	15,978 14 10	12,67,113 14 10	32,491 5 5	13,71,109 13 0	
Total for 1900-1901 ...	86 0 0	...	3,179 0 0	12,598 0 0	15,863 0 0	12,21,054 0 0	28,705 0 0	11,92,349 0 0	

By order,

J. P. VAUGHAN,
Assistant Commissioner in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1901-1902.

1	2	3	4	5	6	7
District.	Detail of Charges during the year					
	Establishment.	Travelling Allowance.	Supplies and Service.	Contingencies.	Rent.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karáchi ... ... Ábkári ...	3,330 0 0	.....	.....	.....	.....	3,330 0 0
Opium ...	1,598 0 0	491 0 0	.....	1,480 0 0	.....	3,569 0 0
Total ...	4,928 0 0	491 0 0	.....	1,480 0 0	.....	6,899 0 0
Hyderabad ... ... A'bkári ...	9,696 4 2	4 13 6	159 4 0	221 1 0	1,046 4 9	11,127 11 7
Opium ...	2,296 15 5	701 6 10	30 4 0	92 2 3	468 8 0	3,589 4 6
Total ...	11,993 3 7	706 4 4	189 8 0	313 3 3	1,514 12 9	14,716 15 11
Lárkána ... ... A'bkári ...	2,134 5 7	19 13 0	.....	306 4 11	.....	2,460 7 6
Opium ...	1,008 0 0	360 0 0	.....	36 0 0	.....	1,404 0 0
Total ...	3,142 5 7	379 13 0	.....	342 4 11	.....	3,864 7 6
Sukkur ... ... A'bkári ...	2,100 0 0	295 14 0	.....	109 5 0	.....	2,505 3 0
Opium ...	672 0 0	180 0 0	.....	197 9 0	.....	1,049 9 0
Total ...	2,772 0 0	475 14 0	.....	306 14 0	.....	3,554 12 0
Thar and Párkar ... A'bkári ...	.....	.....	15 0 0	25 4 6	.....	40 1 6
Opium ...	1,941 0 0	603 6 2	12 0 0	69 1 5	0 5 10	2,625 13 5
Total ...	1,941 0 0	603 6 2	27 0 0	94 5 11	0 5 10	2,666 1 11
Upper Sind Frontier ... A'bkári ...	.....	.....	151 0 0	88 0 0	85 0 0	324 0 0
Opium ...	330 0 0	114 0 0	.....	22 0 0	.....	466 0 0
Total ...	330 0 0	114 0 0	151 0 0	110 0 0	85 0 0	790 0 0
Total Charges for the year ...	25,106 9 2	2,770 5 6	367 8 0	2,646 12 1	1,600 2 7	32,491 5 4
Total for 1900-1901 ...	23,300 5 8	2,828 9 6	410 0 0	1,919 4 9	247 0 0	28,705 3 11

By order,

J. P. VAUGHAN,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10
	Manufacture of Liquor.				Vend of Liquor and Drugs.				
	Number of				Number of wholesale licenses for sale of				
District.	Breweries.	Distilleries for the manufacture of spirits paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries.		European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.
			Central Distilleries, public or private.	Out-stills.					
			Mhowra and molasses spirit.						
Karáchi	...	...	...	...	25	4	...	...	7
Hyderabad	...	...	1	...	7	2	...	...	...
Lárkána	...	...	...	...	2	3	...	...	9
Sukkur	...	...	...	...	5	4	...	...	9
Thar and Párkar ...	...	...	...	...	1	...	...	...	4
Upper Sind Frontier ...	...	...	...	...	2	3	...	...	3
Total ...	...	...	1	...	42	16	...	...	32
Total for 1900-1901 ...	...	...	1	...	41	18	...	...	...

1	11	12	13	14	15	16	17	18	19	20	21	22
	Vend of Liquor and Drugs—*continued.*											
	Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e.g.*, Hotels, Refreshment Rooms and Steamers.					Number of shops licensed to sell by retail.						
District.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Traveller's Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.		Drugs other than Opium (Bhang, Ganja, &c.)	Remarks.
								Toddy-shop licenses.	Raw Opium.	For medical purposes (druggist's permits and the like).		
Karáchi	4	5	1	...	43	8	64	9	62	1	71	
Hyderabad	...	1	1	...	...	...	91	...	95	2	129	
Lárkána	...	...	1	...	...	...	57	...	32	1	138	
Sukkur	...	2	3	...	13	...	48	...	43	5	102	
Thar and Párkar ...	...	...	...	...	...	...	17	...	54	...	37	
Upper Sind Frontier.	...	...	1	...	...	...	16	...	11	...	38	
Total ...	4	8	7	...	56	8	293	9	297	9	515	
Total for 1900-1901.	4	8	7	...	41	8	290	9	298	2	526	

By order,

J. P. VAUGHAN,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.										COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.		
	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Liquors.		Fermented including Malt Liquor.		Issues of Imperial Gallons.		
District.	Issues at average strength of ( ) degrees Imperial Gallon.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Uran Liquor. At strength of 25° to 28° U. P.	Uran Liquor. At strength of between 12° U. P. and London Proof.	Kotri Liquor. At strength of 35° to 40° U. P.	Kotri Liquor. At strength of 4° to 8° U. P.
	Doz.		Doz.		Doz.		Doz.		Doz.		Gals. pts.	Gals. pts.	Gals. pts.	Gals. pts.
Karáchi	...	.....	...	...	...	...	...	...	...	...	38,921 0	2,331 0	830 0	25,378 0
Hyderabad	...	.....	...	...	...	...	...	...	...	...	.....	.....	4,009 0	56,693 0
Lárkána...	...	.....	...	...	...	...	...	...	...	...	.....	.....	1,018 47	22,105 8
Sukkur	2,329	.....	195	...	30	...	62	...	1,760	...	3,075 0	.....	.....	14,668 0
Thar and Párkar	...	.....	...	...	...	...	...	...	...	...	.....	.....	179 0	6,741 0
Upper Sind Frontier ..	...	.....	...	...	...	...	...	...	...	...	4,504 24	919 24	.....	.....
Total ...	2,329	.....	195	...	30	...	62	...	1,760	...	46,500 24	3,250 24	6,036 47	124,895 8
TOTAL FOR 1900-1901... ...	...	.....	...	...	...	...	...	...	...	...	31,988 0	2,040 0	12,738 0	123,336 0

1	15	16			17	18	19	20			21
	COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE—*continued.*				OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			
	Issues of Imperial Gallons—*contd.*	Rates of duty.			Prices per ser (2 lbs. of 40 tolas each).			Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			
District.	Equivalent of London Proof of the total of columns 12, 13 and 14.		Strength.	Per Gallon.	Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Wholesale, that is, price at which opium is sold from the Treasury.	Retail average price at which retail vendors sell.	Bhang.	Ganja.	Other sorts.	REMARKS.
	Gals.			Rs. a. p.	S. t. gr.	Rs. a.	Rs. a. p.	S. t. gr.	S. t. gr.	S. t. gr.	
Karáchi	54,981	Uran.	25° to 28°	3 0 0	2,274 34 0	24 0	29 0 0	8,133 0 0	480 0 0	1,893 0 0	
		Uran.	between 12° U. P. London Proof.	5 0 0	.....	...	.....	.....	.....	.....	
		Kotri.	35° to 40°	2 10 0	.....	...	.....	.....	.....	.....	
		Kotri.	4° to 8°	5 0 0	.....	...	.....	.....	.....	.....	
Hyderabad	*62,815	.....		...	3,414 0 0	24 0	30 0 0	29,227 0 0	339 0 0	3,383 0 0	Rs. a. Uran. Kotri. *40° and 35° U. P. 2 10; 8° and 4° U. P. ... 5; 28° and 25° U. P. 3 0; 12° U. P. 5 0 Majum. 7
Lárkána...	231,547	Kotri.*	4° and 8° U. P.	5 0 0	.....	...	.....	.....	.....	.....	
		Kotri.	35° to 40° U. P.	2 10 0	994 21 45	24 0	30 0 0	23,230 60 0	4 14 0	778 14 0	
Sukkur	16,017·28	Kotri.	4° and 8° U. P.	5 0 0	.....	24 0	30 0 0	27,293 0 0	8 0 0	1,770 0 0	
		Uran. Kotri.	35° and 40° U. P.	2 10 0	2,172 20 0	...	.....	.....	.....	.....	
Thar and Párkar	6,448·41	40° to 35° 4° to 8°		2 10 0 5 0 0	1,934 7 135	24 0 ...	30 0 0 1st August to 31st December 1901.	3,190 7 3½	56 3 165½	522 72 83½	
Upper Sind Frontier	4,808·92	4° to 8° 35° to 40°		5 0 0 2 10 0	272 51 0	24 0 ...	29 0 0 1st January to 31st July 1902. 30 0 0	4,603 0 0	5 0 0	545 0 0	
Total ...	168,224·68	.....		...	11,051 54 0	...	.....	98,631 67 3½	892 17 165½	8,892 6 83½	Majum. 8. 7
TOTAL FOR 1900-1901... ...	149,401·06	.....		...	9,586 25 157½	...	.....	100,189 43½	1,419 56½	5,558 73½	

By order,

J. P. VAUGHAN,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7
District.	Population.				Number of Persons per Retail Shop for sale of Liquors.	
	Hindus.	Musalmans.	Others.	Total.	Country Spirits, column 17 of Form 3.	Country Fermented Liquors, column 18 of Form 3.
Karáchi	...	...	...	446,513	6,979	49,613
Hyderabad... ...	...	...	...	989,030	10,869	...
Lárkána	...	...	...	656,083	11,510	...
Sukkur	...	...	...	523,345	10,903	...
Thar and Párkar ...	...	...	...	363,894	21,406	...
Upper Sind Frontier.	...	...	...	232,045	14,503	...
Total ...	...	...	...	3,210,910	10,958	356,768
Total for 1900-1901...	...	...	...	3,212,808	11,079	356,979

1	8	9	10	11	12	13	14
District.	Number of Persons per Retail Shop for sale of Drugs.		Gross Excise Receipts per ten thousand of Total Population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total population, *see* column 22 of Form 1.	Remarks.
	Opium and its Preparations, column 19 of Form 3.	Other Drugs, column 21 of Form 3.	From Spirits and Fermented Liquors, total of columns 2, 3 and 7 of Form 1.	From Opium and its Preparations, column 11 of Form 1.	From Drugs other than Opium, column 14 of Form 1.		
Karáchi	7,202	6,289	6,370	1,222	1,174	3,690	
Hyderabad	10,411	7,667	3,182	828	835	4,765	
Lárkána	20,503	4,754	1,815	364	648	2,793	
Sukkur	12,171	5,131	1,650	1,039	973	3,594	
Thar and Párkar ...	6,739	9,835	986	1,269	382	2,650	
Upper Sind Frontier.	21,095	6,106	1,131	282	478	1,896	
Total ...	10,811	6,235	2,699	408	789	4,270	
Total for 1900-1901..	10,781	6,108	2,534	377	859	3,714	

By order,

J. P. VAUGHAN,
Assistant Commissioner in Sind.

REPORT ON THE ADMINISTRATION OF THE A'BKA'RI DEPARTMENT IN ADEN AND PERIM FOR THE REVENUE YEAR 1901-1902.

I.—Constitution of the Department and System of Administration.

The sanctioned strength of the Department and sources of revenue remain unaltered.

II.—Financial Results of the Year's Administration.

2. The realizations and expenditure of the year under report are contrasted in the following table with those of the previous year. The working expenses at Perim are "nil."

Receipts.

Item.	Aden.		Perim.		Total, Aden and Perim.	
	1900-1901.	1901-1902.	1900-1901.	1901-1902.	1900-1901.	1901-1902.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors	58,588	68,834	1,253	1,902	59,841	70,736
2. License fee for sale of imported foreign liquors	5,400	5,400	100	100	5,500	5,500
3. Still-head duty on country liquors	23,934	25,495	...	...	23,934	25,495
4. License fee for the manufacture and sale of country liquor	400	400	...	...	400	400
5. License fee for the manufacture and sale of intoxicating drugs	1,900	1,275	...	...	1,900	1,275
6. Duty on the import and export of intoxicating drugs	112	457	...	...	112	457
7. Miscellaneous	3,414	2,100	...	...	3,414	2,100
Total ...	93,748	1,03,961	1,353	2,002	95,101	1,05,963

Expenditure.

Item.	Aden.	
	1900-1901.	1901-1902.
	Rs.	Rs.
1. Establishment	6,867	7,303
2. Contingency	827	793
Total ...	7,694	8,096

3. The details of the quantities of foreign liquors will show that there have been larger consignments of these liquors imported into Aden during the year under report in comparison to the previous year, and this explains the consequent increase of revenue under item 1, viz., "Duty on imported foreign liquors."

The increase of Rs. 436 in the establishment charges is chiefly due to the sum of Rs. 335 on account of the leave allowance of a special Abkári Inspector having been debited to the Department.

III.—Imported Foreign Liquors.

4. Details of the quantity of imported foreign liquors, wines and spirits passed for consumption in Aden and Perim respectively during 1900-1901 and 1901-1902 are contrasted below :—

Item.	Aden.		Perim.		Total, Aden and Perim.		Aden, 1900-1901 contrasted with 1901-1902.		Perim, 1900-1901 contrasted with 1901-1902.	
	1900-1901.	1901-1902.	1900-1901.	1901-1902.	1900-1901.	1901-1902.	Increase.	Decrease.	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1. Liquors, viz., ale, beer, and other fermented liquors ...	162,707	194,557	192	550	162,899	195,107	31,850	...	358	...
2. Rum	3,434	3,541	39	9	3,473	3,550	107	...	...	30
3. Spirits, viz., brandy, whisky, gin and other sorts... ...	9,841	12,380	279	460	10,120	12,840	2,539	...	181	...
4. Spirits used in arts and unfit for human consumption.	389	15	2	10	391	25	...	374	8	...
5. Wines, viz., champagne and other sparkling wines...	345	387	6	4	351	391	42	...	...	2
6. Wines, viz., port, claret, sherry and other sorts ...	4,871	5,622	193	369	5,064	5,991	751	...	176	...
7. Liqueurs	110	160	14	44	124	204	£ 50	...	30	...
Total ...	181,697	216,662	725	1,446	182,422	218,108	35,339	374	753	32

5. In Aden twelve licenses were issued, and in Perim one, for the sale of imported foreign liquors against the same number in 1900-1901.

IV.—Country Liquor.

6. The quantity manufactured was as follows :—

Item.	1900-1901.	1901-1902.
In Aden.		
Date liquor 50° U. P.	10,350	10,950
Date liquor 25° U. P.	Nil.	50
In Perim.		
Nil	Nil.	Nil.
Total ...	10,350	11,000

V.—Intoxicating Drugs.

7. Details of the consumption of intoxicating drugs including opium are given below :—

District.	Gánja.		Majum.		Bháng.		Opium.	
	1900-1901.	1901-1902.	1900-1901.	1901-1902.	1900-1901.	1901-1902.	1900-1901.	1901-1902.
	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.
Aden and Shaik Othman	45 8 3	35 6 1	2 26 15	2 0 0	3 10 33	2 7 0	4 27 20	5 4 0
Perim	...	...	...	...	...	...	...	...
Total ...	45 8 3	35 6 1	2 26 15	2 0 0	3 10 33	2 7 0	4 27 20	5 4 0

VI.—Incidence of Taxation.

8. The incidence of taxation per head of population, according to Census returns of 1901, is noted in the following table :—

Place.	Population according to Census of 1901.	1900-1901.		1901-1902.	
		Realization.	Incidence of taxation per head.	Realization.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	42,738	93,748	2 2 0	1,03,961	2 6 11
Perim	1,236	1,353	1 5 11	2,002	1 9 11
Total ...	43,974	95,101	... ..	1,05,963	.....

VII.—Prosecutions under the A'bkári Act.

9. There were 4 cases detected during the year under report, viz., 2 illicit importation of liquor, 1 illicit sale of liquor, and 1 illicit manufacture of liquor. In all the cases the accused were convicted and punished.

VIII.—Conduct of the Establishment.

10. The A'bkári Inspector, Mr. Gilder, is a particularly able and energetic official.

Mr. Coutinho, Gauger, is reliable and intelligent, as is also Mr. D'Souza, Sub-Inspector.

The work and conduct of the A'bkári Havildárs and Peons have been good.

G. WARNEFORD, Captain,
Collector of A'bkári, Aden.

No. 280 of 1902.

Residency Office,
Aden, 27th September 1902.

Forwarded, with compliments, to the Secretary to Government, Revenue Department, Bombay.

H. M. ABUD, Lieut.-Colonel,
Acting Political Resident.

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